

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

ANNUAL FINANCIAL REPORT

2008

PORTER COUNTY, INDIANA



**FILED**

11/30/2009



TABLE OF CONTENTS

| <u>Description</u>   | <u>Page</u> |
|--|-------------|
| Schedule of Officials .....  | 2           |
| Independent Auditor's Report on Financial Statements and<br>Supplementary Schedule of Expenditures of Federal Awards .....   | 3-4         |
| Report on Internal Control Over Financial Reporting and on Compliance<br>and Other Matters Based on an Audit of Financial Statements<br>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,<br>and Changes in Fund Balances – Cash and Investment Basis<br>– Governmental Funds .....   | 8-9         |
| Proprietary Fund:  |             |
| Statement of Assets and Fund Balances and Receipts, Disbursements,<br>and Changes in Fund Balances – Cash and Investment Basis<br>– Proprietary Fund .....   | 10          |
| Fiduciary Funds:   |             |
| Statement of Additions, Deductions, and Changes in Cash and<br>Investment Balances – Fiduciary Funds .....   | 11          |
| Notes to Financial Statements .....  | 12-27       |
| Required Supplementary Information:  |             |
| Schedules of Funding Progress .....  | 28          |
| Schedules of Contributions From the Employer and Other Contributing Entities .....   | 29          |
| Supplementary Information:   |             |
| Combining Schedule of Assets and Fund Balances and Receipts, Disbursements,<br>and Changes in Fund Balances – Cash and Investment Basis – Other<br>Governmental Funds.....                               | 30-58       |
| Combining Schedule of Additions, Deductions, and Changes in Cash and<br>Investment Balances – Pension Trust Funds .....  | 59          |
| Combining Schedule of Additions, Deductions, and Changes in Cash and<br>Investment Balances – Agency Funds.....  | 60-69       |
| Schedule of Long-Term Debt .....   | 70          |
| Other Reports.....   | 71          |
| Supplemental Audit of Federal Awards:  |             |
| Independent Auditor's Report on Compliance With Requirements<br>Applicable to Each Major Program and Internal Control Over<br>Compliance in Accordance With OMB Circular A-133.....                      | 74-75       |
| Schedule of Expenditures of Federal Awards .....   | 76-78       |
| Notes to Schedule of Expenditures of Federal Awards.....   | 79          |
| Schedule of Findings and Questioned Costs .....  | 80-83       |
| Auditee Prepared Schedules:  |             |
| Summary Schedule of Prior Audit Findings .....   | 84          |
| Corrective Action Plan.....  | 85-87       |
| Exit Conference.....   | 88          |

### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>     | <u>Term</u>          |
|---|---------------------|----------------------|
| Auditor   | James K. Kopp       | 01-01-07 to 12-31-10 |
| Treasurer   | James R. Murphy     | 01-01-06 to 12-31-09 |
| Clerk   | Pamela Mishler Fish | 01-01-08 to 12-31-11 |
| Sheriff   | David E. Lain       | 01-01-07 to 12-31-10 |
| Recorder  | Linda Trinkler      | 01-01-07 to 12-31-10 |
| President of the Board of<br>County Commissioners | Robert Harper       | 01-01-08 to 12-31-09 |
| President of the<br>County Council                | Robert Poparad      | 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 PORTER COUNTY, INDIANA

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

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

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

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

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the aggregate discretely presented component unit, 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 September 28, 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 and Schedules of Contributions From the Employer and Other Contributing Entities, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

STATE BOARD OF ACCOUNTS

September 28, 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 PORTER COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Porter County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 28, 2009. The opinions to the financial statements were qualified due to the omission of component units which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in items 2008-1 and 2008-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider items 2008-1 and 2008-2 to be material weaknesses.

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated September 28, 2009.

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

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, 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

September 28, 2009

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

| Functions/Programs   | Disbursements        | Program Receipts     |                                    |                                  | Net (Disbursement) Receipt and Changes in Net Assets |  |
|--|----------------------|----------------------|------------------------------------|----------------------------------|--|--|
|  |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government                                   | Component Unit                                   |
|  |                      |                      |                                    |                                  | Governmental Activities                              | Convention, Recreation, and Visitor's Commission |
| Primary government:  |                      |                      |                                    |                                  |  |  |
| Governmental activities:                                     |                      |                      |                                    |                                  |  |  |
| General government   | \$ 28,086,926        | \$ 1,495,048         | \$ 793,807                         | \$ -                             | \$ (25,798,071)                                      | \$ -   |
| Public safety  | 18,819,615           | 5,784,381            | 1,113,129                          | 3,000                            | (11,919,105)   | -  |
| Highways and streets   | 7,206,003            | 109,497              | 3,233,514                          | -                                | (3,862,992)  | -  |
| Health and welfare   | 27,183,049           | 488,558              | 40,851,516                         | -                                | 14,157,025   | -  |
| Economic development   | 1,155,092            | -                    | -                                  | 602,609                          | (552,483)  | -  |
| Culture and recreation                                       | 1,684,614            | 822,663              | -                                  | -                                | (861,951)  | -  |
| Principal and interest on indebtedness                       | 4,636,790            | -                    | -                                  | -                                | (4,636,790)  | -  |
| Net tax anticipation warrants repaid                         | 4,000,000            | -                    | -                                  | -                                | (4,000,000)  | -  |
| Total primary government                                     | <u>\$ 92,772,089</u> | <u>\$ 8,700,147</u>  | <u>\$ 45,991,966</u>               | <u>\$ 605,609</u>                | <u>(37,474,367)</u>                                  | <u>-</u>   |
| Component unit:  |                      |                      |                                    |                                  |  |  |
| Convention, Recreation, and Visitor's Commission             | \$ 994,719           | -                    | -                                  | \$ 147,012                       | -  | (847,707)  |
| General receipts:  |                      |                      |                                    |                                  |  |  |
| Property taxes   |                      |                      |                                    |                                  | 46,895,690   | -  |
| Income taxes   |                      |                      |                                    |                                  | 5,648,719  | -  |
| Innkeepers tax   |                      |                      |                                    |                                  | -  | 1,129,887  |
| Intergovernmental  |                      |                      |                                    |                                  | 6,896,592  | -  |
| Other local sources  |                      |                      |                                    |                                  | 2,365,004  | 14,864   |
| Grants and contributions not restricted to specific programs |                      |                      |                                    |                                  | 2,094,769  | -  |
| Investment earnings  |                      |                      |                                    |                                  | 6,586,777  | 17,712   |
| Total general receipts                                       |                      |                      |                                    |                                  | <u>70,487,551</u>                                    | <u>1,162,463</u>                                 |
| Change in net assets   |                      |                      |                                    |                                  | 33,013,184   | 314,756  |
| Restated net assets - beginning (Note III. C.)               |                      |                      |                                    |                                  | <u>190,601,298</u>                                   | <u>577,126</u>                                   |
| Net assets - ending  |                      |                      |                                    |                                  | <u>\$ 223,614,482</u>                                | <u>\$ 891,882</u>                                |
| <b>Assets</b>  |                      |                      |                                    |                                  |  |  |
| Cash and investments   |                      |                      |                                    |                                  | \$ 22,996,070  | \$ 891,882                                       |
| Restricted assets:   |                      |                      |                                    |                                  |  |  |
| Cash and investments   |                      |                      |                                    |                                  | <u>200,618,412</u>                                   | <u>-</u>   |
| Total assets   |                      |                      |                                    |                                  | <u>\$ 223,614,482</u>                                | <u>\$ 891,882</u>                                |
| <b>Net Assets</b>  |                      |                      |                                    |                                  |  |  |
| Restricted for:  |                      |                      |                                    |                                  |  |  |
| General government   |                      |                      |                                    |                                  | \$ 8,496,291   | \$ -   |
| Public safety  |                      |                      |                                    |                                  | 1,743,930  | -  |
| Highways and streets   |                      |                      |                                    |                                  | 4,446,936  | -  |
| Health and welfare   |                      |                      |                                    |                                  | 286,415  | -  |
| Culture and recreation                                       |                      |                      |                                    |                                  | 204,448  | -  |
| Debt service   |                      |                      |                                    |                                  | 812,342  | -  |
| Capital outlay   |                      |                      |                                    |                                  | 22,453,697   | -  |
| Other purposes   |                      |                      |                                    |                                  | 162,174,353  | -  |
| Unrestricted   |                      |                      |                                    |                                  | <u>22,996,070</u>                                    | <u>891,882</u>                                   |
| Total net assets   |                      |                      |                                    |                                  | <u>\$ 223,614,482</u>                                | <u>\$ 891,882</u>                                |

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

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

|   | General            | Hospital<br>Sale<br>Proceeds | Other<br>Governmental<br>Funds | Totals             |
|---|--------------------|------------------------------|--------------------------------|--------------------|
| <b>Receipts:</b>                                      |                    |                              |                                |                    |
| Taxes   | \$ 30,660,009      | \$ -                         | \$ 21,884,400                  | \$ 52,544,409      |
| Special assessments                                   | 6,290              | -                            | 61,261                         | 67,551             |
| Licenses and permits                                  | 2,700              | -                            | 549,162                        | 551,862            |
| Intergovernmental                                     | 3,094,178          | 39,831,699                   | 10,604,402                     | 53,530,279         |
| Charges for services                                  | 807,114            | -                            | 4,566,527                      | 5,373,641          |
| Fines and forfeits                                    | 747,555            | -                            | 1,959,538                      | 2,707,093          |
| Interfund loans                                       | 294,185            | -                            | 3,281,630                      | 3,575,815          |
| Other   | 1,951,976          | 1,107,933                    | 5,393,980                      | 8,453,889          |
|   | <u>37,564,007</u>  | <u>40,939,632</u>            | <u>48,300,900</u>              | <u>126,804,539</u> |
| <b>Total receipts</b>                                 |                    |                              |                                |                    |
| <b>Disbursements:</b>                                 |                    |                              |                                |                    |
| General government                                    | 17,458,892         | -                            | 5,337,335                      | 22,796,227         |
| Public safety   | 10,946,984         | -                            | 8,154,717                      | 19,101,701         |
| Highways and streets                                  | -                  | -                            | 4,852,839                      | 4,852,839          |
| Health and welfare                                    | 1,468,350          | 15,537,525                   | 10,272,417                     | 27,278,292         |
| Culture and recreation                                | 366,407            | -                            | 780,478                        | 1,146,885          |
| Interfund loans                                       | 250,000            | -                            | 3,325,815                      | 3,575,815          |
| Debt service:   |                    |                              |                                |                    |
| Principal   | -                  | -                            | 2,525,774                      | 2,525,774          |
| Interest  | -                  | -                            | 2,111,016                      | 2,111,016          |
| Capital outlay:                                       |                    |                              |                                |                    |
| General government                                    | 3,137              | -                            | 2,187,319                      | 2,190,456          |
| Public safety   | 5,970              | -                            | 86,684                         | 92,654             |
| Highways and streets                                  | -                  | -                            | 2,785,731                      | 2,785,731          |
| Health and welfare                                    | -                  | -                            | 2,090                          | 2,090              |
| Economic development                                  | -                  | -                            | 1,155,092                      | 1,155,092          |
| Culture and recreation                                | -                  | -                            | 563,982                        | 563,982            |
|   | <u>30,499,740</u>  | <u>15,537,525</u>            | <u>44,141,289</u>              | <u>90,178,554</u>  |
| <b>Total disbursements</b>                            |                    |                              |                                |                    |
| Excess (deficiency) of receipts<br>over disbursements | <u>7,064,267</u>   | <u>25,402,107</u>            | <u>4,159,611</u>               | <u>36,625,985</u>  |
| <b>Other financing sources (uses):</b>                |                    |                              |                                |                    |
| Tax anticipation warrants received                    | 4,212,832          | -                            | 2,787,168                      | 7,000,000          |
| Tax anticipation warrants repaid                      | (10,750,000)       | -                            | (250,000)                      | (11,000,000)       |
| Transfers in  | -                  | -                            | 4,834,859                      | 4,834,859          |
| Transfers out   | -                  | -                            | (4,834,859)                    | (4,834,859)        |
| Other receipts  | 551,072            | -                            | 925                            | 551,997            |
|   | <u>(5,986,096)</u> | <u>-</u>                     | <u>2,538,093</u>               | <u>(3,448,003)</u> |
| <b>Total other financing sources (uses)</b>           |                    |                              |                                |                    |

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

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

|  | General      | Hospital<br>Sale<br>Proceeds | Other<br>Governmental<br>Funds | Totals         |
|--|--------------|------------------------------|--------------------------------|----------------|
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses  | 1,078,171    | 25,402,107                   | 6,697,704                      | 33,177,982     |
| Restated cash and investment fund balance - beginning (Note III.C.)  | 3,629,608    | 136,772,246                  | 49,995,149                     | 190,397,003    |
| Cash and investment fund balance - ending  | \$ 4,707,779 | \$ 162,174,353               | \$ 56,692,853                  | 223,574,985    |
| Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:<br>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. |              |                              |                                | 39,497         |
| Net assets of governmental activities  |              |                              |                                | \$ 223,614,482 |
| <u>Cash and Investment Assets - Ending</u>   |              |                              |                                |                |
| Cash and investments   | \$ 4,707,779 | \$ -                         | \$ 18,248,794                  | \$ 22,956,573  |
| Restricted assets:   |              |                              |                                |                |
| Cash and investments   | -            | 162,174,353                  | 38,444,059                     | 200,618,412    |
| Total cash and investment assets - ending  | \$ 4,707,779 | \$ 162,174,353               | \$ 56,692,853                  | \$ 223,574,985 |
| <u>Cash and Investment Fund Balance - Ending</u>   |              |                              |                                |                |
| Restricted for:  |              |                              |                                |                |
| General government   | \$ -         | \$ -                         | \$ 8,441,987                   | \$ 8,441,987   |
| Public safety  | -            | -                            | 1,817,760                      | 1,817,760      |
| Highways and streets   | -            | -                            | 4,446,936                      | 4,446,936      |
| Health and welfare   | -            | -                            | 266,889                        | 266,889        |
| Culture and recreation   | -            | -                            | 204,448                        | 204,448        |
| Debt service   | -            | -                            | 812,342                        | 812,342        |
| Capital outlay   | -            | -                            | 22,453,697                     | 22,453,697     |
| Other purposes   | -            | 162,174,353                  | -                              | 162,174,353    |
| Unrestricted   | 4,707,779    | -                            | 18,248,794                     | 22,956,573     |
| Total cash and investment fund balance - ending  | \$ 4,707,779 | \$ 162,174,353               | \$ 56,692,853                  | \$ 223,574,985 |

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

PORTER COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As Of And For The Year Ended December 31, 2008

|   | Internal<br>Service<br>Fund |
|---|-----------------------------|
| Operating receipts:   |                             |
| Employer contributions  | \$ 4,808,641                |
| Employee contributions  | 587,403                     |
| Assessments from other entities                                     | 246,810                     |
| Other   | 1,169,444                   |
| Total operating receipts  | 6,812,298                   |
| Operating disbursements:  |                             |
| Insurance claims and premiums                                       | 6,977,991                   |
| Deficiency of operating receipts over operating disbursements       | (165,693)                   |
| Nonoperating receipts:  |                             |
| Interest and investment receipts                                    | 895                         |
| Deficiency of receipts over disbursements and nonoperating receipts | (164,798)                   |
| Cash and investment fund balance - beginning                        | 204,295                     |
| Cash and investment fund balance - ending                           | \$ 39,497                   |
| <u>Cash and Investment Assets - December 31</u>                     |                             |
| Cash and investments  | \$ 39,497                   |
| <u>Cash and Investment Fund Balance - December 31</u>               |                             |
| Unrestricted  | \$ 39,497                   |

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

PORTER COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2008

|   | Pension<br>Trust Funds | Private-Purpose<br>Trust Fund | Agency<br>Funds      |
|---|------------------------|-------------------------------|----------------------|
| Additions:  |                        |                               |                      |
| Contributions:  |                        |                               |                      |
| Employer  | \$ 712,610             | \$ -                          |                      |
| Plan members  | <u>93,131</u>          | <u>-</u>                      |                      |
| Total contributions   | <u>805,741</u>         | <u>-</u>                      |                      |
| Investment earnings:  |                        |                               |                      |
| Interest  | <u>233,896</u>         | <u>-</u>                      |                      |
| Total additions   | <u>1,039,637</u>       | <u>-</u>                      |                      |
| Deductions:   |                        |                               |                      |
| Benefits  | 743,794                | -                             |                      |
| Administrative and general                                      | 55,510                 | -                             |                      |
| Reduction in value of investments                               | <u>1,956,065</u>       | <u>-</u>                      |                      |
| Total deductions  | <u>2,755,369</u>       | <u>-</u>                      |                      |
| Excess (deficiency) of total additions<br>over total deductions | (1,715,732)            | -                             |                      |
| Cash and investment fund balance - beginning                    | <u>9,239,578</u>       | <u>25,066</u>                 |                      |
| Cash and investment fund balance - ending                       | <u>\$ 7,523,846</u>    | <u>\$ 25,066</u>              | <u>\$ 46,654,469</u> |

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

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

|                                       |  |
|---------------------------------------|--|
| Primary Government:                   | Porter County  |
| Discretely Presented Component Units: | Porter County Convention, Recreation,<br>and Visitor's Commission<br>Recycling and Waste Reduction District<br>of Porter County<br>Porter County Airport Authority |

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

The Recycling and Waste Reduction District of Porter County and the Porter County Airport Authority discretely presented component units have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The component unit that is discretely presented in the County's report is presented below:

| Component Unit   | Description/Inclusion Criteria  |
|--|---|
| Porter County Convention, Recreation, and Visitor's Commission | The Porter County Convention, Recreation, and Visitor's Commission (Commission) is a significant discretely presented component unit of the County. The Commission is fiscally dependent on the primary government. |

Joint Venture

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

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

Related Organizations

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

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

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 hospital sale proceeds fund accounts for the financial resources received as a result of the sale of the county-owned hospital.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Additionally, the County reports the following fund types:

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

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

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

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

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

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

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

Government-Wide Financial Statements

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

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. 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.
2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component unit are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

B. Cash and Investment Balance Deficits

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

| Fund                    | 2008      |
|-------------------------|-----------|
| Governmental funds:     |           |
| Auditor's Plat Map      | \$ 5,183  |
| Domestic Violence Grant | 14,059    |
| STOP Grant Prosecutor   | 3,428     |
| Agency funds:           |           |
| Excess Taxes            | 359,632   |
| Refunds                 | 1,804,518 |

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the delay in distributing final tax settlement funds and the delay in grant reimbursements; 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 County does not have a deposit policy for custodial credit risk. At December 31, 2008, the deposit 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 Plans had the following investments:

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

| Investment<br>Type | Primary<br>Government<br>Market<br>Value | Sheriff's<br>Retirement and<br>Benefit Pension<br>Plans |
|--------------------|--|---|
| U.S. agencies      | \$ 7,042,260                             | \$ -  |
| Corporate bonds    | -  | 3,908,358   |
| Corporate stocks   | -  | 2,776,348   |
| Totals             | \$ 7,042,260                             | \$ 6,684,706  |

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.

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.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Custodial Credit Risk

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

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

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Primary Government:

| <u>Investment Type</u> | 2008                                    |   |
|------------------------|---|---|
|                        | <u>In the<br/>Government's<br/>Name</u> | <u>Not in the<br/>Government's<br/>Name</u> |
| U.S. agencies          | \$ 7,042,260                            | \$ -  |

Sheriff's Retirement and Benefit Pension Plans:

| <u>Investment Type</u> | 2008                                    |   |
|------------------------|---|---|
|                        | <u>In the<br/>Government's<br/>Name</u> | <u>Not in the<br/>Government's<br/>Name</u> |
| Corporate bonds        | \$ 3,908,358                            | \$ -  |
| Corporate stocks       | 2,776,348                               | -   |
| Totals                 | \$ 6,684,706                            | \$ -  |

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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Primary Government:

| Investment<br>Type | Investment Maturities (in Years) |             |                |
|--------------------|----------------------------------|-------------|----------------|
|                    | Less<br>Than 1                   | 1-2         | More<br>Than 2 |
| U.S. agencies      | <u>\$ 7,042,260</u>              | <u>\$ -</u> | <u>\$ -</u>    |

Sheriff's Retirement and Benefit Pension Plans:

| Investment<br>Type | Investment Maturities (in Years) |                   |                     |
|--------------------|----------------------------------|-------------------|---------------------|
|                    | Less<br>Than 1                   | 1-2               | More<br>Than 2      |
| Corporate bonds*   | \$ 1,673,930                     | \$ 655,252        | \$ 1,579,176        |
| Corporate stocks   | <u>2,776,348</u>                 | <u>-</u>          | <u>-</u>            |
| Totals             | <u>\$ 4,450,278</u>              | <u>\$ 655,252</u> | <u>\$ 1,579,176</u> |

\*The corporate bonds had a weighted average maturity of 2 years.

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. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Primary Government:

| Standard<br>and Poor's<br>Rating | County's<br>Investments |
|----------------------------------|-------------------------|
|                                  | U.S.<br>Agencies        |
| AAA                              | <u>\$ 7,042,260</u>     |

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

| Standard<br>and Poor's<br>Rating | County's Investments |                     |
|----------------------------------|----------------------|---------------------|
|                                  | Corporate<br>Bonds   | Corporate<br>Stocks |
| AAA                              | \$ 1,435,568         | \$ 98,055           |
| AA                               | 407,966              | 321,485             |
| A                                | 616,128              | 319,393             |
| BBB                              | 69,295               | 178,324             |
| BB                               | -                    | 25,338              |
| Unrated                          | 1,379,401            | 1,833,753           |
| Totals                           | \$ 3,908,358         | \$ 2,776,348        |

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. The Sheriff's Retirement and Benefit Pension Plans held the following investments that were exposed to concentration of credit risk:

Sheriff's Retirement and Benefit Pension Plans:

| Investment Type  | 2008         |
|------------------|--------------|
| Corporate bonds  | \$ 3,908,358 |
| Corporate stocks | 2,776,348    |
| Total            | \$ 6,684,706 |

B. Interfund Transfers

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

| Transfer From            | Transfer To              | 2008         |
|--------------------------|--------------------------|--------------|
| Other governmental funds | Other governmental funds | \$ 4,834,859 |

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

PORTER 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. Prior period adjustments represent the addition of the funds that account for the proceeds from the 2007 sale of the county-owned hospital which were not included in the 2007 financial statements.

| Opinion Unit            | Balance<br>as Reported<br>December 31,<br>2007 | Prior<br>Period<br>Adjustments | Balance<br>as Restated<br>January 1,<br>2008 |
|-------------------------|--|--------------------------------|--|
| Governmental activities | \$ 51,059,489                                  | \$ 139,541,809                 | \$ 190,601,298                               |
| Governmental funds      | 50,855,194                                     | 139,541,809                    | 190,397,003                                  |
| Fiduciary funds:        |  |                                |  |
| Agency funds            | 33,024,909                                     | 3,328,000                      | 36,352,909                                   |

IV. Other Information

A. Risk Management

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

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

Medical Benefits to Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents (excluding postemployment benefits). The risk financing fund is accounted for in the Employee Benefit Plan Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$100,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Holding Corporations

The County has entered into capital leases with Porter County Juvenile Service Center Building Corporation and Porter County Jail Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be related parties of the County. Lease payments during the year totaled \$725,219 to the Porter County Juvenile Service Center Building Corporation and \$2,946,000 to the Porter County Jail Building Corporation.

C. 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.

D. Subsequent Events

Reassessment and Property Taxes

In accordance with state statutes, all counties were required to reassess property values prior to billing taxes in 2008. Significant delays in the reassessment process resulted in delays in billing, collecting and distributing taxes for 2008. The final reconciling bill for 2007 pay 2008 taxes was due April 13, 2009. Three taxing districts that included taxes due to LaPorte County were not able to be billed until August 2009, due September 11, 2009. The distribution of 2007 pay 2008 taxes was anticipated to take place on September 30, 2009.

Due to significant delays in the reassessment process, the assessed valuations of Porter County were not finalized by February 15, 2009, as required. Therefore, the 2008 pay 2009 property tax rates and levies, as well as related budget orders for 2009, were not established as of September 28, 2009. Currently, the County is anticipating billing the 2008 pay 2009 taxes in one installment due in November 2009.

Tax Anticipation Warrants

The County Council authorized the issuance of tax anticipation warrants to be repaid with 2009 tax collections. The outstanding balance of tax anticipation warrants from the County General Fund as of September 28, 2009, was \$12,500,000.

Regional Development Authority

The County is obligated to contribute \$3,500,000 per year for their participation in the Regional Development Authority (RDA). On April 8, 2009, the Porter County Council voted to withdraw from the RDA and withhold its yearly payments. Subsequent to the Council's vote to withdraw, the County Auditor and County Treasurer made a payment of \$875,000 to the RDA. This was in addition to a previous installment of \$875,000. The Council has filed legal action in the local courts to seek approval of its vote to withdraw from the RDA and to stop the County Auditor and

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

County Treasurer from making future payments to the RDA. The Indiana Attorney General issued an opinion that Porter County's exit from the RDA and their vote to withhold the yearly payments are illegal since the County did not have the option to not participate in the RDA since it was required to do so by the 2005 state statute that formed the RDA.

The County Auditor and County Treasurer signed an agreement, which was approved by a local court, which allowed them to pay the dues into an account with the Clerk of the Circuit Court until the legal issues regarding the County's exit and withholding of the payments is decided. As of the date of this report, no other payments have been made to the RDA or to the Clerk of the Circuit Court on behalf of the RDA. As of the date of this report, the County Auditor and County Treasurer have expressed their intention to not make any payments until directed by the court.

E. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy

PERF members are required to contribute 3% of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 5.75% of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the PERF Board of Trustees.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Annual Pension Cost

For 2008, the County's annual pension cost of \$1,090,856 for PERF exceeded the County's required and actual contributions of \$1,075,485.

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

Plan member's contributions are authorized by state statute (IC 36-8-10-12) and may not exceed 6% of the employee's average monthly wages. The County is required to make a minimum annual contribution that is sufficient to prevent deterioration in the actuarial status of the trust fund during that year; the amount contributed for 2008 was \$2,421,284. The contribution requirements of plan members and the County are established and can be amended by state statute.

Annual Pension Cost

For 2008, the County's annual pension cost of \$530,606 for the County Police Retirement Plan was less than the County's required and actual contributions of \$695,017.

3. County Police Benefit Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members and the County are established and can be amended by the County Council. The amount contributed by the County for 2008 was \$558,716. Plan members are not required to contribute to the plan.

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Annual Pension Cost

For 2008, the County's annual pension cost of \$17,593 for the County Police Benefit Plan was equal to the County's required and actual contributions.

Actuarial Information for the Above Plans

|   | PERF         | County Police<br>Retirement<br>Plan | County Police<br>Benefit<br>Plan |
|---|--------------|-------------------------------------|----------------------------------|
| Annual required contribution                  | \$ 1,085,041 | \$ 540,078                          | \$ 22,376                        |
| Interest on net pension obligation            | (41,664)     | 13,312                              | -                                |
| Adjustment to annual required contribution    | 47,479       | (22,784)                            | -                                |
| Annual pension cost                           | 1,090,856    | 530,606                             | 22,376                           |
| Contributions made                            | 1,075,485    | 695,017                             | 22,376                           |
| Increase (decrease) in net pension obligation | 15,371       | (164,411)                           | -                                |
| Net pension obligation, beginning of year     | (574,670)    | 177,488                             | -                                |
| Net pension obligation, end of year           | \$ (559,299) | \$ 13,077                           | \$ -                             |

|                                 | PERF                                     | County Police<br>Retirement<br>Plan                             | County Police<br>Benefit<br>Plan                                |
|---------------------------------|--|---|---|
| Contribution rates:             |  |   |   |
| County                          | 5.75%                                    | 19%   | 1%  |
| Plan members                    | 3%                                       | 6%  | 6%  |
| Actuarial valuation date        | 07-01-08                                 | 01-01-09  | 01-01-09  |
| Actuarial cost method           | Entry age normal cost                    | Entry age   | Entry age   |
| Amortization method             | Level dollar, closed amortization period | Level percentage of projected payroll, closed                   | Level percentage of projected payroll, closed                   |
| Amortization period             | 30 years                                 | 30 years  | 30 years  |
| Amortization period (from date) | 07-01-07                                 | 12-31-07  | 12-31-07  |
| Asset valuation method          | Level dollar, closed amortization period | 75% of expected actuarial value plus 25% of actual market value | 75% of expected actuarial value plus 25% of actual market value |

PORTER 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                              | 4%    | 4%                            | 4%                         |
| Attributed to inflation            |       | 3%                            | 3%                         |
| Attributed to merit/seniority      |       | 1%                            | 1%                         |
| Cost-of-living adjustments         | 1.5%  | 3%                            | 0%                         |

Three Year Trend Information

|                               | Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------------------------------|-------------|---------------------------|-------------------------------|------------------------|
| PERF                          | 06-30-06    | \$ 894,575                | 92%                           | \$ (676,657)           |
|                               | 06-30-07    | 1,008,869                 | 90%                           | (574,670)              |
|                               | 06-30-08    | 1,090,856                 | 99%                           | (559,299)              |
| County Police Retirement Plan | 12-31-06    | 606,901                   | 92%                           | 199,270                |
|                               | 12-31-07    | 617,822                   | 92%                           | 177,488                |
|                               | 12-31-08    | 530,606                   | 104%                          | 13,077                 |
| County Police Benefit Plan    | 12-31-06    | 26,106                    | 100%                          | -                      |
|                               | 12-31-07    | 17,593                    | 100%                          | -                      |
|                               | 12-31-08    | 22,376                    | 100%                          | -                      |

Funded Status and Funding Progress for the Above Plans

The funded status of each plan as of July 1, 2008, the most recent actuarial valuation date, (except the county police pension funds which is as of January 1, 2009), is as follows:

|                               | 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) |
|-------------------------------|--------------------------|-------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---|
| PERF                          | 07-01-08                 | \$ 19,095,274                 | \$ 20,891,227                         | \$ (1,795,953)     | 91%                | \$ 17,731,483       | (10%)   |
| County Police Retirement Plan | 01-01-09                 | 7,498,472                     | 11,165,978                            | (3,667,506)        | 67%                | 3,009,767           | (122%)  |
| County Police Benefit Plan    | 01-01-09                 | 1,142,967                     | 1,142,967                             | -                  | 100%               | 3,009,767           | 0%  |

The schedule of funding progress, presented as RSI for the above plans following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

PORTER COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL)<br>(b) | Unfunded<br>AAL<br>(a-b) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | Unfunded<br>AAL as a<br>Percentage<br>of Covered<br>Payroll<br>((a-b)/c) |
|--------------------------------|--|---|--------------------------|--------------------------|---------------------------|--|
| 07-01-06                       | \$ 15,299,687                          | \$ 16,298,293                                     | \$ (998,606)             | 94%                      | \$ 15,826,541             | (6%)   |
| 07-01-07                       | 17,225,387                             | 18,292,860  | (1,067,473)              | 94%                      | 16,900,228                | (6%)   |
| 07-01-08                       | 19,095,274                             | 20,891,227  | (1,795,953)              | 91%                      | 17,731,483                | (10%)  |

County Police Retirement Plan

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL)<br>(b) | Unfunded<br>AAL<br>(a-b) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | Unfunded<br>AAL as a<br>Percentage<br>of Covered<br>Payroll<br>((a-b)/c) |
|--------------------------------|--|---|--------------------------|--------------------------|---------------------------|--|
| 01-01-07                       | \$ 8,454,757                           | \$ 9,099,982                                      | \$ (645,225)             | 93%                      | \$ 2,889,282              | (22%)  |
| 01-01-08                       | 8,716,670                              | 10,738,314  | (2,021,644)              | 81%                      | 2,887,011                 | (70%)  |
| 01-01-09                       | 7,498,472                              | 11,165,978  | (3,667,506)              | 67%                      | 3,009,767                 | (122%)   |

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

|                               | Year<br>Ending | Annual<br>Required<br>Contribution<br>(ARC) | Percentage of ARC<br>Contributed |       |
|-------------------------------|----------------|---|----------------------------------|-------|
|                               |                |   | County                           | State |
| County Police Retirement Plan | 12-31-06       | \$ 606,901                                  | 92%                              | 0%    |
|                               | 12-31-07       | 617,822                                     | 92%                              | 0%    |
|                               | 12-31-08       | 530,606                                     | 104%                             | 0%    |
| County Police Benefit Plan    | 12-31-06       | 26,106                                      | 100%                             | 0%    |
|                               | 12-31-07       | 17,593                                      | 100%                             | 0%    |
|                               | 12-31-08       | 22,376                                      | 100%                             | 0%    |

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

|   | Local<br>Road<br>And<br>Street | Park<br>Operating | Accident<br>Report | Firearms<br>Training | County<br>Health  | Antabuse          |
|---|--------------------------------|-------------------|--------------------|----------------------|-------------------|-------------------|
| Receipts:   |                                |                   |                    |                      |                   |                   |
| Taxes   | \$ -                           | \$ -              | \$ -               | \$ -                 | \$ 688,560        | \$ -              |
| Special assessments   | -                              | -                 | -                  | -                    | -                 | -                 |
| Licenses and permits  | -                              | -                 | -                  | 35,837               | -                 | -                 |
| Intergovernmental   | 968,417                        | -                 | -                  | -                    | 46,334            | -                 |
| Charges for services  | -                              | 69,976            | 8,693              | -                    | 356,609           | -                 |
| Fines and forfeits  | -                              | -                 | -                  | -                    | -                 | 142,304           |
| Interfund loans   | -                              | -                 | -                  | -                    | 400,000           | -                 |
| Other   | 18,021                         | -                 | -                  | -                    | -                 | -                 |
| <b>Total receipts</b>   | <b>986,438</b>                 | <b>69,976</b>     | <b>8,693</b>       | <b>35,837</b>        | <b>1,491,503</b>  | <b>142,304</b>    |
| Disbursements:  |                                |                   |                    |                      |                   |                   |
| General government  | -                              | -                 | -                  | -                    | -                 | -                 |
| Public safety   | -                              | -                 | 1,785              | 34,173               | -                 | 134,857           |
| Highways and streets  | 988,812                        | -                 | -                  | -                    | -                 | -                 |
| Health and welfare  | -                              | -                 | -                  | -                    | 1,191,047         | -                 |
| Culture and recreation  | -                              | 60,267            | -                  | -                    | -                 | -                 |
| Interfund loans   | -                              | -                 | -                  | -                    | 150,000           | -                 |
| Debt service:   |                                |                   |                    |                      |                   |                   |
| Principal   | -                              | -                 | -                  | -                    | -                 | -                 |
| Interest  | -                              | -                 | -                  | -                    | -                 | -                 |
| Capital outlay:   |                                |                   |                    |                      |                   |                   |
| General government  | -                              | -                 | -                  | -                    | -                 | -                 |
| Public safety   | -                              | -                 | -                  | -                    | -                 | -                 |
| Highways and streets  | -                              | -                 | -                  | -                    | -                 | -                 |
| Health and welfare  | -                              | -                 | -                  | -                    | 2,090             | -                 |
| Economic development  | -                              | -                 | -                  | -                    | -                 | -                 |
| Culture and recreation  | -                              | 1,248             | -                  | -                    | -                 | -                 |
| <b>Total disbursements</b>  | <b>988,812</b>                 | <b>61,515</b>     | <b>1,785</b>       | <b>34,173</b>        | <b>1,343,137</b>  | <b>134,857</b>    |
| Excess (deficiency) of receipts over disbursements  | (2,374)                        | 8,461             | 6,908              | 1,664                | 148,366           | 7,447             |
| Other financing sources (uses):   |                                |                   |                    |                      |                   |                   |
| Tax anticipation warrants received  | -                              | -                 | -                  | -                    | 143,116           | -                 |
| Tax anticipation warrants repaid  | -                              | -                 | -                  | -                    | (250,000)         | -                 |
| Transfers in  | -                              | -                 | -                  | -                    | -                 | -                 |
| Transfers out   | -                              | -                 | (5,572)            | -                    | -                 | -                 |
| Other receipts  | -                              | -                 | -                  | -                    | -                 | -                 |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                       | <b>-</b>          | <b>(5,572)</b>     | <b>-</b>             | <b>(106,884)</b>  | <b>-</b>          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (2,374)                        | 8,461             | 1,336              | 1,664                | 41,482            | 7,447             |
| Restated cash and investment fund balance - beginning   | 541,888                        | 21,413            | 2,668              | 21,481               | 94,310            | 101,925           |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 539,514</b>              | <b>\$ 29,874</b>  | <b>\$ 4,004</b>    | <b>\$ 23,145</b>     | <b>\$ 135,792</b> | <b>\$ 109,372</b> |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                |                   |                    |                      |                   |                   |
| Cash and investments  | \$ -                           | \$ 29,874         | \$ 4,004           | \$ -                 | \$ -              | \$ 109,372        |
| Restricted assets:  |                                |                   |                    |                      |                   |                   |
| Cash and investments  | 539,514                        | -                 | -                  | 23,145               | 135,792           | -                 |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 539,514</b>              | <b>\$ 29,874</b>  | <b>\$ 4,004</b>    | <b>\$ 23,145</b>     | <b>\$ 135,792</b> | <b>\$ 109,372</b> |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                |                   |                    |                      |                   |                   |
| Restricted for:   |                                |                   |                    |                      |                   |                   |
| General government  | \$ -                           | \$ -              | \$ -               | \$ -                 | \$ -              | \$ -              |
| Public safety   | -                              | -                 | -                  | 23,145               | -                 | -                 |
| Highways and streets  | 539,514                        | -                 | -                  | -                    | -                 | -                 |
| Health and welfare  | -                              | -                 | -                  | -                    | 135,792           | -                 |
| Culture and recreation  | -                              | -                 | -                  | -                    | -                 | -                 |
| Debt service  | -                              | -                 | -                  | -                    | -                 | -                 |
| Capital outlay  | -                              | -                 | -                  | -                    | -                 | -                 |
| Unrestricted  | -                              | 29,874            | 4,004              | -                    | -                 | 109,372           |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 539,514</b>              | <b>\$ 29,874</b>  | <b>\$ 4,004</b>    | <b>\$ 23,145</b>     | <b>\$ 135,792</b> | <b>\$ 109,372</b> |

PORTER 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)

|   | JDC<br>Mental Health<br>Screening<br>Pilot | Emergency<br>Medical<br>Services | Donations<br>Health<br>Department | Plan<br>Commission<br>And<br>Building | Animal<br>Shelter<br>Support | Crumb<br>Rubber<br>Grant |
|---|--|----------------------------------|-----------------------------------|---------------------------------------|------------------------------|--------------------------|
| Receipts:   |  |                                  |                                   |                                       |                              |                          |
| Taxes   | \$ -                                       | \$ -                             | \$ -                              | \$ -                                  | \$ -                         | \$ -                     |
| Special assessments   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Licenses and permits  | -  | -                                | -                                 | 513,325                               | -                            | -                        |
| Intergovernmental   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Charges for services  | -  | 37,500                           | -                                 | -                                     | 781                          | -                        |
| Fines and forfeits  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Interfund loans   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Other   | -  | -                                | 8,533                             | -                                     | -                            | -                        |
| <b>Total receipts</b>   | <b>-</b>                                   | <b>37,500</b>                    | <b>8,533</b>                      | <b>513,325</b>                        | <b>781</b>                   | <b>-</b>                 |
| Disbursements:  |  |                                  |                                   |                                       |                              |                          |
| General government  | -  | -                                | -                                 | 673,996                               | -                            | -                        |
| Public safety   | -  | 23,826                           | -                                 | -                                     | -                            | -                        |
| Highways and streets  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Health and welfare  | 5,743                                      | -                                | 5,342                             | -                                     | 37                           | -                        |
| Culture and recreation  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Interfund loans   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Debt service:   |  |                                  |                                   |                                       |                              |                          |
| Principal   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Interest  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Capital outlay:   |  |                                  |                                   |                                       |                              |                          |
| General government  | -  | -                                | -                                 | 87,742                                | -                            | -                        |
| Public safety   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Highways and streets  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Health and welfare  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Economic development  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Culture and recreation  | -  | -                                | -                                 | -                                     | -                            | -                        |
| <b>Total disbursements</b>  | <b>5,743</b>                               | <b>23,826</b>                    | <b>5,342</b>                      | <b>761,738</b>                        | <b>37</b>                    | <b>-</b>                 |
| Excess (deficiency) of receipts over disbursements  | (5,743)                                    | 13,674                           | 3,191                             | (248,413)                             | 744                          | -                        |
| Other financing sources (uses):   |  |                                  |                                   |                                       |                              |                          |
| Tax anticipation warrants received  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Tax anticipation warrants repaid  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Transfers in  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Transfers out   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Other receipts  | -  | -                                | -                                 | -                                     | -                            | -                        |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                                   | <b>-</b>                         | <b>-</b>                          | <b>-</b>                              | <b>-</b>                     | <b>-</b>                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (5,743)                                    | 13,674                           | 3,191                             | (248,413)                             | 744                          | -                        |
| Restated cash and investment fund balance - beginning   | 5,750                                      | 284,454                          | 3,161                             | 1,309,641                             | 381                          | 146                      |
| Cash and investment fund balance - ending   | <u>\$ 7</u>                                | <u>\$ 298,128</u>                | <u>\$ 6,352</u>                   | <u>\$ 1,061,228</u>                   | <u>\$ 1,125</u>              | <u>\$ 146</u>            |
| <b>Cash and Investment Assets - Ending</b>  |  |                                  |                                   |                                       |                              |                          |
| Cash and investments  | \$ -                                       | \$ 298,128                       | \$ 6,352                          | \$ 1,061,228                          | \$ 1,125                     | \$ -                     |
| Restricted assets:  |  |                                  |                                   |                                       |                              |                          |
| Cash and investments  | <u>7</u>                                   | <u>-</u>                         | <u>-</u>                          | <u>-</u>                              | <u>-</u>                     | <u>146</u>               |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 7</b>                                | <b>\$ 298,128</b>                | <b>\$ 6,352</b>                   | <b>\$ 1,061,228</b>                   | <b>\$ 1,125</b>              | <b>\$ 146</b>            |
| <b>Cash and Investment Fund Balance - Ending</b>  |  |                                  |                                   |                                       |                              |                          |
| Restricted for:   |  |                                  |                                   |                                       |                              |                          |
| General government  | \$ -                                       | \$ -                             | \$ -                              | \$ -                                  | \$ -                         | \$ 146                   |
| Public safety   | -  | -                                | -                                 | -                                     | -                            | -                        |
| Highways and streets  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Health and welfare  | 7  | -                                | -                                 | -                                     | -                            | -                        |
| Culture and recreation  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Debt service  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Capital outlay  | -  | -                                | -                                 | -                                     | -                            | -                        |
| Unrestricted  | -  | 298,128                          | 6,352                             | 1,061,228                             | 1,125                        | -                        |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 7</b>                                | <b>\$ 298,128</b>                | <b>\$ 6,352</b>                   | <b>\$ 1,061,228</b>                   | <b>\$ 1,125</b>              | <b>\$ 146</b>            |

PORTER 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<br>Record<br>Perpetuation | Enhanced<br>Access | Prosecutor's<br>Deferral<br>Fee | Unsafe<br>Building | Park<br>And<br>Recreation<br>Grant | Emergency<br>Telephone<br>System<br>E-911 |
|---|-----------------------------------|--------------------|---------------------------------|--------------------|------------------------------------|---|
| Receipts:   |                                   |                    |                                 |                    |                                    |   |
| Taxes   | \$ -                              | \$ -               | \$ -                            | \$ -               | \$ -                               | \$ -                                      |
| Special assessments   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Licenses and permits  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Intergovernmental   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Charges for services  | -                                 | 30,547             | 254,190                         | -                  | -                                  | 1,765,313                                 |
| Fines and forfeits  | 59,723                            | -                  | -                               | -                  | -                                  | -   |
| Interfund loans   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Other   | -                                 | -                  | -                               | -                  | 126                                | 72,797                                    |
| <b>Total receipts</b>   | <b>59,723</b>                     | <b>30,547</b>      | <b>254,190</b>                  | <b>-</b>           | <b>126</b>                         | <b>1,838,110</b>                          |
| Disbursements:  |                                   |                    |                                 |                    |                                    |   |
| General government  | 50,894                            | 16,742             | -                               | 17,645             | -                                  | -   |
| Public safety   | -                                 | -                  | 283,948                         | -                  | -                                  | 1,891,963                                 |
| Highways and streets  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Health and welfare  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Culture and recreation  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Interfund loans   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Debt service:   |                                   |                    |                                 |                    |                                    |   |
| Principal   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Interest  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Capital outlay:   |                                   |                    |                                 |                    |                                    |   |
| General government  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Public safety   | -                                 | -                  | -                               | -                  | -                                  | 84,369                                    |
| Highways and streets  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Health and welfare  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Economic development  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Culture and recreation  | -                                 | -                  | -                               | -                  | -                                  | -   |
| <b>Total disbursements</b>  | <b>50,894</b>                     | <b>16,742</b>      | <b>283,948</b>                  | <b>17,645</b>      | <b>-</b>                           | <b>1,976,332</b>                          |
| Excess (deficiency) of receipts over disbursements  | 8,829                             | 13,805             | (29,758)                        | (17,645)           | 126                                | (138,222)                                 |
| Other financing sources (uses):   |                                   |                    |                                 |                    |                                    |   |
| Tax anticipation warrants received  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Tax anticipation warrants repaid  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Transfers in  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Transfers out   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Other receipts  | -                                 | -                  | 575                             | -                  | -                                  | -   |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                          | <b>-</b>           | <b>575</b>                      | <b>-</b>           | <b>-</b>                           | <b>-</b>                                  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 8,829                             | 13,805             | (29,183)                        | (17,645)           | 126                                | (138,222)                                 |
| Restated cash and investment fund balance - beginning   | 48,416                            | 23,953             | 314,315                         | 36,510             | 3,998                              | 2,411,555                                 |
| <b>Cash and investment fund balance - ending</b>  | <b>57,245</b>                     | <b>37,758</b>      | <b>285,132</b>                  | <b>18,865</b>      | <b>4,124</b>                       | <b>2,273,333</b>                          |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                   |                    |                                 |                    |                                    |   |
| Cash and investments  | \$ -                              | \$ 37,758          | \$ 285,132                      | \$ -               | \$ -                               | \$ 2,273,333                              |
| Restricted assets:  |                                   |                    |                                 |                    |                                    |   |
| Cash and investments  | 57,245                            | -                  | -                               | 18,865             | 4,124                              | -   |
| <b>Total cash and investment assets - ending</b>  | <b>57,245</b>                     | <b>37,758</b>      | <b>285,132</b>                  | <b>18,865</b>      | <b>4,124</b>                       | <b>2,273,333</b>                          |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                   |                    |                                 |                    |                                    |   |
| Restricted for:   |                                   |                    |                                 |                    |                                    |   |
| General government  | \$ 57,245                         | \$ -               | \$ -                            | \$ 18,865          | \$ -                               | \$ -                                      |
| Public safety   | -                                 | -                  | -                               | -                  | -                                  | -   |
| Highways and streets  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Health and welfare  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Culture and recreation  | -                                 | -                  | -                               | -                  | 4,124                              | -   |
| Debt service  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Capital outlay  | -                                 | -                  | -                               | -                  | -                                  | -   |
| Unrestricted  | -                                 | 37,758             | 285,132                         | -                  | -                                  | 2,273,333                                 |
| <b>Total cash and investment fund balance - ending</b>  | <b>57,245</b>                     | <b>37,758</b>      | <b>285,132</b>                  | <b>18,865</b>      | <b>4,124</b>                       | <b>2,273,333</b>                          |

PORTER 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<br>Drug<br>Free<br>Community | Porter<br>County<br>Law<br>Enforcement<br>Drug Program | Drainage<br>Maintenance | Emergency<br>Planning<br>And<br>Right<br>To Know | Highway             | Sunset<br>Hill<br>Farm |
|---|-------------------------------------|--|-------------------------|--|---------------------|------------------------|
| <b>Receipts:</b>  |                                     |  |                         |  |                     |                        |
| Taxes   | \$ -                                | \$ -   | \$ 445,266              | \$ -   | \$ -                | \$ -                   |
| Special assessments   | -                                   | -  | 20,491                  | -  | 40,770              | -                      |
| Licenses and permits  | -                                   | -  | -                       | -  | -                   | -                      |
| Intergovernmental   | -                                   | -  | -                       | 12,917   | 3,233,514           | -                      |
| Charges for services  | -                                   | -  | -                       | -  | 109,497             | -                      |
| Fines and forfeits  | 184,640                             | -  | -                       | -  | -                   | -                      |
| Interfund loans   | -                                   | -  | -                       | -  | -                   | -                      |
| Other   | -                                   | -  | 45,391                  | -  | 204,420             | -                      |
| <b>Total receipts</b>   | <b>184,640</b>                      | <b>-</b>   | <b>511,148</b>          | <b>12,917</b>                                    | <b>3,588,201</b>    | <b>-</b>               |
| <b>Disbursements:</b>   |                                     |  |                         |  |                     |                        |
| General government  | -                                   | -  | 581,410                 | -  | -                   | -                      |
| Public safety   | 208,201                             | -  | -                       | 40,766   | -                   | -                      |
| Highways and streets  | -                                   | -  | -                       | -  | 3,864,027           | -                      |
| Health and welfare  | -                                   | -  | -                       | -  | -                   | -                      |
| Culture and recreation  | -                                   | -  | -                       | -  | -                   | -                      |
| Interfund loans   | -                                   | -  | -                       | -  | -                   | -                      |
| Debt service:   |                                     |  |                         |  |                     |                        |
| Principal   | -                                   | -  | -                       | -  | -                   | -                      |
| Interest  | -                                   | -  | -                       | -  | -                   | -                      |
| Capital outlay:   |                                     |  |                         |  |                     |                        |
| General government  | -                                   | -  | -                       | -  | -                   | -                      |
| Public safety   | -                                   | -  | -                       | 2,315  | -                   | -                      |
| Highways and streets  | -                                   | -  | -                       | -  | 41,206              | -                      |
| Health and welfare  | -                                   | -  | -                       | -  | -                   | -                      |
| Economic development  | -                                   | -  | -                       | -  | -                   | -                      |
| Culture and recreation  | -                                   | -  | -                       | -  | -                   | -                      |
| <b>Total disbursements</b>  | <b>208,201</b>                      | <b>-</b>   | <b>581,410</b>          | <b>43,081</b>                                    | <b>3,905,233</b>    | <b>-</b>               |
| Excess (deficiency) of receipts over disbursements  | (23,561)                            | -  | (70,262)                | (30,164)   | (317,032)           | -                      |
| <b>Other financing sources (uses):</b>  |                                     |  |                         |  |                     |                        |
| Tax anticipation warrants received  | -                                   | -  | -                       | -  | -                   | -                      |
| Tax anticipation warrants repaid  | -                                   | -  | -                       | -  | -                   | -                      |
| Transfers in  | -                                   | -  | -                       | -  | -                   | -                      |
| Transfers out   | -                                   | (7,100)  | -                       | -  | -                   | -                      |
| Other receipts  | -                                   | -  | -                       | -  | -                   | -                      |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                            | <b>(7,100)</b>   | <b>-</b>                | <b>-</b>   | <b>-</b>            | <b>-</b>               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (23,561)                            | (7,100)  | (70,262)                | (30,164)   | (317,032)           | -                      |
| Restated cash and investment fund balance - beginning   | 90,465                              | 7,100  | 1,837,002               | 93,671   | 4,224,454           | 4,787                  |
| Cash and investment fund balance - ending   | <u>\$ 66,904</u>                    | <u>\$ -</u>  | <u>\$ 1,766,740</u>     | <u>\$ 63,507</u>                                 | <u>\$ 3,907,422</u> | <u>\$ 4,787</u>        |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                     |  |                         |  |                     |                        |
| Cash and investments  | \$ -                                | \$ -   | \$ -                    | \$ 63,507  | \$ -                | \$ 4,787               |
| Restricted assets:  |                                     |  |                         |  |                     |                        |
| Cash and investments  | 66,904                              | -  | 1,766,740               | -  | 3,907,422           | -                      |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 66,904</b>                    | <b>\$ -</b>  | <b>\$ 1,766,740</b>     | <b>\$ 63,507</b>                                 | <b>\$ 3,907,422</b> | <b>\$ 4,787</b>        |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                     |  |                         |  |                     |                        |
| Restricted for:   |                                     |  |                         |  |                     |                        |
| General government  | \$ -                                | \$ -   | \$ 1,766,740            | \$ -   | \$ -                | \$ -                   |
| Public safety   | 66,904                              | -  | -                       | -  | -                   | -                      |
| Highways and streets  | -                                   | -  | -                       | -  | 3,907,422           | -                      |
| Health and welfare  | -                                   | -  | -                       | -  | -                   | -                      |
| Culture and recreation  | -                                   | -  | -                       | -  | -                   | -                      |
| Debt service  | -                                   | -  | -                       | -  | -                   | -                      |
| Capital outlay  | -                                   | -  | -                       | -  | -                   | -                      |
| Unrestricted  | -                                   | -  | -                       | 63,507   | -                   | 4,787                  |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 66,904</b>                    | <b>\$ -</b>  | <b>\$ 1,766,740</b>     | <b>\$ 63,507</b>                                 | <b>\$ 3,907,422</b> | <b>\$ 4,787</b>        |

PORTER 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)

|   | Prosecutor's<br>IV-D | County<br>Extradition | Supplemental<br>Juvenile<br>Probation<br>Services | Supplemental<br>Adult<br>Probation<br>Services | Recorder's<br>Records<br>Perpetuation | Covered<br>Bridge |
|---|----------------------|-----------------------|---|--|---------------------------------------|-------------------|
| Receipts:   |                      |                       |   |  |                                       |                   |
| Taxes   | \$ -                 | \$ -                  | \$ -  | \$ -   | \$ -                                  | \$ -              |
| Special assessments   | -                    | -                     | -   | -  | -                                     | -                 |
| Licenses and permits  | -                    | -                     | -   | -  | -                                     | -                 |
| Intergovernmental   | -                    | -                     | -   | -  | -                                     | 3,700             |
| Charges for services  | -                    | -                     | -   | -  | 115,877                               | -                 |
| Fines and forfeits  | -                    | 1,934                 | 86,662  | 571,200  | 101,140                               | -                 |
| Interfund loans   | -                    | -                     | -   | -  | -                                     | -                 |
| Other   | -                    | -                     | -   | -  | -                                     | -                 |
| <b>Total receipts</b>   | <b>-</b>             | <b>1,934</b>          | <b>86,662</b>                                     | <b>571,200</b>                                 | <b>217,017</b>                        | <b>3,700</b>      |
| Disbursements:  |                      |                       |   |  |                                       |                   |
| General government  | -                    | -                     | -   | -  | 309,455                               | -                 |
| Public safety   | -                    | -                     | 115,338   | 585,611  | -                                     | -                 |
| Highways and streets  | -                    | -                     | -   | -  | -                                     | -                 |
| Health and welfare  | -                    | -                     | -   | -  | -                                     | -                 |
| Culture and recreation  | -                    | -                     | -   | -  | -                                     | -                 |
| Interfund loans   | -                    | -                     | -   | -  | -                                     | -                 |
| Debt service:   |                      |                       |   |  |                                       |                   |
| Principal   | -                    | -                     | -   | 15,274   | -                                     | -                 |
| Interest  | -                    | -                     | -   | -  | -                                     | -                 |
| Capital outlay:   |                      |                       |   |  |                                       |                   |
| General government  | -                    | -                     | -   | -  | -                                     | -                 |
| Public safety   | -                    | -                     | -   | -  | -                                     | -                 |
| Highways and streets  | -                    | -                     | -   | -  | -                                     | -                 |
| Health and welfare  | -                    | -                     | -   | -  | -                                     | -                 |
| Economic development  | -                    | -                     | -   | -  | -                                     | -                 |
| Culture and recreation  | -                    | -                     | -   | -  | -                                     | -                 |
| <b>Total disbursements</b>  | <b>-</b>             | <b>-</b>              | <b>115,338</b>                                    | <b>600,885</b>                                 | <b>309,455</b>                        | <b>-</b>          |
| Excess (deficiency) of receipts over disbursements  | -                    | 1,934                 | (28,676)  | (29,685)                                       | (92,438)                              | 3,700             |
| Other financing sources (uses):   |                      |                       |   |  |                                       |                   |
| Tax anticipation warrants received  | -                    | -                     | -   | -  | -                                     | -                 |
| Tax anticipation warrants repaid  | -                    | -                     | -   | -  | -                                     | -                 |
| Transfers in  | -                    | -                     | -   | -  | -                                     | -                 |
| Transfers out   | -                    | -                     | -   | -  | -                                     | -                 |
| Other receipts  | -                    | -                     | -   | -  | -                                     | -                 |
| <b>Total other financing sources (uses)</b>   | <b>-</b>             | <b>-</b>              | <b>-</b>  | <b>-</b>                                       | <b>-</b>                              | <b>-</b>          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                    | 1,934                 | (28,676)  | (29,685)                                       | (92,438)                              | 3,700             |
| Restated cash and investment fund balance - beginning   | 53                   | 19,552                | 168,161   | 760,169  | 254,677                               | 6,250             |
| <b>Cash and investment fund balance - ending</b>  | <b>53</b>            | <b>21,486</b>         | <b>139,485</b>                                    | <b>730,484</b>                                 | <b>162,239</b>                        | <b>9,950</b>      |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                      |                       |   |  |                                       |                   |
| Cash and investments  | \$ 53                | \$ 21,486             | \$ -  | \$ -   | \$ -                                  | \$ 9,950          |
| Restricted assets:  |                      |                       |   |  |                                       |                   |
| Cash and investments  | -                    | -                     | 139,485   | 730,484  | 162,239                               | -                 |
| <b>Total cash and investment assets - ending</b>  | <b>53</b>            | <b>21,486</b>         | <b>139,485</b>                                    | <b>730,484</b>                                 | <b>162,239</b>                        | <b>9,950</b>      |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                      |                       |   |  |                                       |                   |
| Restricted for:   |                      |                       |   |  |                                       |                   |
| General government  | \$ -                 | \$ -                  | \$ -  | \$ -   | \$ 162,239                            | \$ -              |
| Public safety   | -                    | -                     | 139,485   | 730,484  | -                                     | -                 |
| Highways and streets  | -                    | -                     | -   | -  | -                                     | -                 |
| Health and welfare  | -                    | -                     | -   | -  | -                                     | -                 |
| Culture and recreation  | -                    | -                     | -   | -  | -                                     | -                 |
| Debt service  | -                    | -                     | -   | -  | -                                     | -                 |
| Capital outlay  | -                    | -                     | -   | -  | -                                     | -                 |
| Unrestricted  | 53                   | 21,486                | -   | -  | -                                     | 9,950             |
| <b>Total cash and investment fund balance - ending</b>  | <b>53</b>            | <b>21,486</b>         | <b>139,485</b>                                    | <b>730,484</b>                                 | <b>162,239</b>                        | <b>9,950</b>      |

PORTER 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<br>Family<br>And<br>Children | Local<br>Health<br>Maintenance | Pretrial<br>Diversion | CASA<br>Guardian<br>Ad<br>Litem | Clerk's<br>IV-D | Auditor's<br>Plat<br>Map |
|---|-------------------------------------|--------------------------------|-----------------------|---------------------------------|-----------------|--------------------------|
| <b>Receipts:</b>  |                                     |                                |                       |                                 |                 |                          |
| Taxes   | \$ 8,848,950                        | \$ -                           | \$ -                  | \$ -                            | \$ -            | \$ -                     |
| Special assessments   | -                                   | -                              | -                     | -                               | -               | -                        |
| Licenses and permits  | -                                   | -                              | -                     | -                               | -               | -                        |
| Intergovernmental   | 2,010,264                           | 54,504                         | -                     | -                               | -               | -                        |
| Charges for services  | -                                   | -                              | -                     | -                               | -               | 34,895                   |
| Fines and forfeits  | -                                   | -                              | 36,074                | -                               | -               | -                        |
| Interfund loans   | 900,000                             | -                              | -                     | -                               | -               | -                        |
| Other   | 1,596                               | 3,322                          | -                     | 59,567                          | -               | -                        |
| <b>Total receipts</b>   | <b>11,760,810</b>                   | <b>57,826</b>                  | <b>36,074</b>         | <b>59,567</b>                   | <b>-</b>        | <b>34,895</b>            |
| <b>Disbursements:</b>   |                                     |                                |                       |                                 |                 |                          |
| General government  | -                                   | -                              | -                     | -                               | -               | 12,816                   |
| Public safety   | -                                   | -                              | 88,456                | 59,567                          | -               | -                        |
| Highways and streets  | -                                   | -                              | -                     | -                               | -               | -                        |
| Health and welfare  | 8,852,648                           | 86,559                         | -                     | -                               | -               | -                        |
| Culture and recreation  | -                                   | -                              | -                     | -                               | -               | -                        |
| Interfund loans   | 900,000                             | -                              | -                     | -                               | -               | -                        |
| Debt service:   |                                     |                                |                       |                                 |                 |                          |
| Principal   | -                                   | -                              | -                     | -                               | -               | -                        |
| Interest  | -                                   | -                              | -                     | -                               | -               | -                        |
| Capital outlay:   |                                     |                                |                       |                                 |                 |                          |
| General government  | -                                   | -                              | -                     | -                               | -               | -                        |
| Public safety   | -                                   | -                              | -                     | -                               | -               | -                        |
| Highways and streets  | -                                   | -                              | -                     | -                               | -               | -                        |
| Health and welfare  | -                                   | -                              | -                     | -                               | -               | -                        |
| Economic development  | -                                   | -                              | -                     | -                               | -               | -                        |
| Culture and recreation  | -                                   | -                              | -                     | -                               | -               | -                        |
| <b>Total disbursements</b>  | <b>9,752,648</b>                    | <b>86,559</b>                  | <b>88,456</b>         | <b>59,567</b>                   | <b>-</b>        | <b>12,816</b>            |
| Excess (deficiency) of receipts over disbursements  | 2,008,162                           | (28,733)                       | (52,382)              | -                               | -               | 22,079                   |
| <b>Other financing sources (uses):</b>  |                                     |                                |                       |                                 |                 |                          |
| Tax anticipation warrants received  | -                                   | -                              | -                     | -                               | -               | -                        |
| Tax anticipation warrants repaid  | -                                   | -                              | -                     | -                               | -               | -                        |
| Transfers in  | -                                   | -                              | -                     | -                               | -               | -                        |
| Transfers out   | -                                   | -                              | -                     | -                               | -               | -                        |
| Other receipts  | -                                   | 350                            | -                     | -                               | -               | -                        |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                            | <b>350</b>                     | <b>-</b>              | <b>-</b>                        | <b>-</b>        | <b>-</b>                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,008,162                           | (28,383)                       | (52,382)              | -                               | -               | 22,079                   |
| Restated cash and investment fund balance - beginning   | 1,976,051                           | 126,207                        | 131,173               | 2,863                           | 109             | (27,262)                 |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 3,984,213</b>                 | <b>\$ 97,824</b>               | <b>\$ 78,791</b>      | <b>\$ 2,863</b>                 | <b>\$ 109</b>   | <b>\$ (5,183)</b>        |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                     |                                |                       |                                 |                 |                          |
| Cash and investments  | \$ 3,984,213                        | \$ 97,824                      | \$ 78,791             | \$ -                            | \$ 109          | \$ (5,183)               |
| Restricted assets:  |                                     |                                |                       |                                 |                 |                          |
| Cash and investments  | -                                   | -                              | -                     | 2,863                           | -               | -                        |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 3,984,213</b>                 | <b>\$ 97,824</b>               | <b>\$ 78,791</b>      | <b>\$ 2,863</b>                 | <b>\$ 109</b>   | <b>\$ (5,183)</b>        |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                     |                                |                       |                                 |                 |                          |
| <b>Restricted for:</b>  |                                     |                                |                       |                                 |                 |                          |
| General government  | \$ -                                | \$ -                           | \$ -                  | \$ -                            | \$ -            | \$ -                     |
| Public safety   | -                                   | -                              | -                     | 2,863                           | -               | -                        |
| Highways and streets  | -                                   | -                              | -                     | -                               | -               | -                        |
| Health and welfare  | -                                   | -                              | -                     | -                               | -               | -                        |
| Culture and recreation  | -                                   | -                              | -                     | -                               | -               | -                        |
| Debt service  | -                                   | -                              | -                     | -                               | -               | -                        |
| Capital outlay  | -                                   | -                              | -                     | -                               | -               | -                        |
| Unrestricted  | 3,984,213                           | 97,824                         | 78,791                | -                               | 109             | (5,183)                  |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 3,984,213</b>                 | <b>\$ 97,824</b>               | <b>\$ 78,791</b>      | <b>\$ 2,863</b>                 | <b>\$ 109</b>   | <b>\$ (5,183)</b>        |

PORTER 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)

|  | Sheriff's<br>Continuing<br>Education | Jury<br>Pay      | Donations<br>PCADOS | Donations<br>Animal<br>Shelter | Donations<br>Victim's<br>Assistance | Donations<br>CASA<br>Guardian<br>Ad<br>Litem |
|--|--------------------------------------|------------------|---------------------|--------------------------------|-------------------------------------|--|
| <b>Receipts:</b>   |                                      |                  |                     |                                |                                     |  |
| Taxes  | \$ -                                 | \$ -             | \$ -                | \$ -                           | \$ -                                | \$ -   |
| Special assessments  | -                                    | -                | -                   | -                              | -                                   | -  |
| Licenses and permits   | -                                    | -                | -                   | -                              | -                                   | -  |
| Intergovernmental  | -                                    | -                | -                   | -                              | -                                   | -  |
| Charges for services   | -                                    | -                | -                   | -                              | -                                   | -  |
| Fines and forfeits   | -                                    | 36,246           | -                   | -                              | -                                   | -  |
| Interfund loans  | -                                    | -                | -                   | -                              | -                                   | -  |
| Other  | -                                    | -                | -                   | 30,623                         | -                                   | 257  |
| <b>Total receipts</b>  | <b>-</b>                             | <b>36,246</b>    | <b>-</b>            | <b>30,623</b>                  | <b>-</b>                            | <b>257</b>                                   |
| <b>Disbursements:</b>  |                                      |                  |                     |                                |                                     |  |
| General government   | -                                    | 20,232           | -                   | -                              | -                                   | -  |
| Public safety  | -                                    | -                | -                   | -                              | -                                   | -  |
| Highways and streets   | -                                    | -                | -                   | -                              | -                                   | -  |
| Health and welfare   | -                                    | -                | -                   | 29,505                         | -                                   | -  |
| Culture and recreation   | -                                    | -                | -                   | -                              | -                                   | -  |
| Interfund loans  | -                                    | -                | -                   | -                              | -                                   | -  |
| Debt service:  |                                      |                  |                     |                                |                                     |  |
| Principal  | -                                    | -                | -                   | -                              | -                                   | -  |
| Interest   | -                                    | -                | -                   | -                              | -                                   | -  |
| Capital outlay:  |                                      |                  |                     |                                |                                     |  |
| General government   | -                                    | -                | -                   | -                              | -                                   | -  |
| Public safety  | -                                    | -                | -                   | -                              | -                                   | -  |
| Highways and streets   | -                                    | -                | -                   | -                              | -                                   | -  |
| Health and welfare   | -                                    | -                | -                   | -                              | -                                   | -  |
| Economic development   | -                                    | -                | -                   | -                              | -                                   | -  |
| Culture and recreation   | -                                    | -                | -                   | -                              | -                                   | -  |
| <b>Total disbursements</b>   | <b>-</b>                             | <b>20,232</b>    | <b>-</b>            | <b>29,505</b>                  | <b>-</b>                            | <b>-</b>                                     |
| <b>Excess (deficiency) of receipts over disbursements</b>  | <b>-</b>                             | <b>16,014</b>    | <b>-</b>            | <b>1,118</b>                   | <b>-</b>                            | <b>257</b>                                   |
| <b>Other financing sources (uses):</b>   |                                      |                  |                     |                                |                                     |  |
| Tax anticipation warrants received   | -                                    | -                | -                   | -                              | -                                   | -  |
| Tax anticipation warrants repaid   | -                                    | -                | -                   | -                              | -                                   | -  |
| Transfers in   | -                                    | -                | -                   | -                              | -                                   | -  |
| Transfers out  | (239)                                | -                | -                   | -                              | (244)                               | -  |
| Other receipts   | -                                    | -                | -                   | -                              | -                                   | -  |
| <b>Total other financing sources (uses)</b>  | <b>(239)</b>                         | <b>-</b>         | <b>-</b>            | <b>-</b>                       | <b>(244)</b>                        | <b>-</b>                                     |
| <b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b> | <b>(239)</b>                         | <b>16,014</b>    | <b>-</b>            | <b>1,118</b>                   | <b>(244)</b>                        | <b>257</b>                                   |
| Restated cash and investment fund balance - beginning  | 239                                  | 56,838           | 55                  | 79,112                         | 244                                 | 1,011  |
| <b>Cash and investment fund balance - ending</b>   | <b>\$ -</b>                          | <b>\$ 72,852</b> | <b>\$ 55</b>        | <b>\$ 80,230</b>               | <b>\$ -</b>                         | <b>\$ 1,268</b>                              |
| <b><u>Cash and Investment Assets - Ending</u></b>  |                                      |                  |                     |                                |                                     |  |
| Cash and investments   | \$ -                                 | \$ -             | \$ 55               | \$ 80,230                      | \$ -                                | \$ 1,268                                     |
| Restricted assets:   |                                      |                  |                     |                                |                                     |  |
| Cash and investments   | -                                    | 72,852           | -                   | -                              | -                                   | -  |
| <b>Total cash and investment assets - ending</b>   | <b>\$ -</b>                          | <b>\$ 72,852</b> | <b>\$ 55</b>        | <b>\$ 80,230</b>               | <b>\$ -</b>                         | <b>\$ 1,268</b>                              |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>  |                                      |                  |                     |                                |                                     |  |
| Restricted for:  |                                      |                  |                     |                                |                                     |  |
| General government   | \$ -                                 | \$ 72,852        | \$ -                | \$ -                           | \$ -                                | \$ -   |
| Public safety  | -                                    | -                | -                   | -                              | -                                   | -  |
| Highways and streets   | -                                    | -                | -                   | -                              | -                                   | -  |
| Health and welfare   | -                                    | -                | -                   | -                              | -                                   | -  |
| Culture and recreation   | -                                    | -                | -                   | -                              | -                                   | -  |
| Debt service   | -                                    | -                | -                   | -                              | -                                   | -  |
| Capital outlay   | -                                    | -                | -                   | -                              | -                                   | -  |
| Unrestricted   | -                                    | -                | 55                  | 80,230                         | -                                   | 1,268  |
| <b>Total cash and investment fund balance - ending</b>   | <b>\$ -</b>                          | <b>\$ 72,852</b> | <b>\$ 55</b>        | <b>\$ 80,230</b>               | <b>\$ -</b>                         | <b>\$ 1,268</b>                              |

PORTER 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)

|   | DOC<br>Juvenile<br>Basic<br>Training<br>Grant | Public<br>Safety<br>Technology | Indiana<br>Court<br>Improvement<br>Grant | Local<br>Law<br>Enforcement<br>Block<br>Grant | Domestic<br>Violence<br>Grant | STOP<br>Grant<br>Prosecutor |
|---|---|--------------------------------|--|---|-------------------------------|-----------------------------|
| Receipts:   |   |                                |  |   |                               |                             |
| Taxes   | \$ -  | \$ -                           | \$ -                                     | \$ -  | \$ -                          | \$ -                        |
| Special assessments   | -   | -                              | -  | -   | -                             | -                           |
| Licenses and permits  | -   | -                              | -  | -   | -                             | -                           |
| Intergovernmental   | 219,452                                       | 294,159                        | 25,000                                   | -   | 45,894                        | 55,459                      |
| Charges for services  | -   | -                              | -  | -   | -                             | -                           |
| Fines and forfeits  | -   | -                              | -  | -   | -                             | -                           |
| Interfund loans   | -   | -                              | -  | -   | -                             | -                           |
| Other   | -   | -                              | -  | -   | -                             | -                           |
| <b>Total receipts</b>   | <b>219,452</b>                                | <b>294,159</b>                 | <b>25,000</b>                            | <b>-</b>                                      | <b>45,894</b>                 | <b>55,459</b>               |
| Disbursements:  |   |                                |  |   |                               |                             |
| General government  | -   | -                              | -  | -   | -                             | -                           |
| Public safety   | 219,452                                       | 219,619                        | 10,722                                   | -   | 74,257                        | 37,602                      |
| Highways and streets  | -   | -                              | -  | -   | -                             | -                           |
| Health and welfare  | -   | -                              | -  | -   | -                             | -                           |
| Culture and recreation  | -   | -                              | -  | -   | -                             | -                           |
| Interfund loans   | -   | -                              | -  | -   | -                             | -                           |
| Debt service:   |   |                                |  |   |                               |                             |
| Principal   | -   | -                              | -  | -   | -                             | -                           |
| Interest  | -   | -                              | -  | -   | -                             | -                           |
| Capital outlay:   |   |                                |  |   |                               |                             |
| General government  | -   | -                              | -  | -   | -                             | -                           |
| Public safety   | -   | -                              | -  | -   | -                             | -                           |
| Highways and streets  | -   | -                              | -  | -   | -                             | -                           |
| Health and welfare  | -   | -                              | -  | -   | -                             | -                           |
| Economic development  | -   | -                              | -  | -   | -                             | -                           |
| Culture and recreation  | -   | -                              | -  | -   | -                             | -                           |
| <b>Total disbursements</b>  | <b>219,452</b>                                | <b>219,619</b>                 | <b>10,722</b>                            | <b>-</b>                                      | <b>74,257</b>                 | <b>37,602</b>               |
| Excess (deficiency) of receipts over disbursements  | -   | 74,540                         | 14,278                                   | -   | (28,363)                      | 17,857                      |
| Other financing sources (uses):   |   |                                |  |   |                               |                             |
| Tax anticipation warrants received  | -   | -                              | -  | -   | -                             | -                           |
| Tax anticipation warrants repaid  | -   | -                              | -  | -   | -                             | -                           |
| Transfers in  | -   | -                              | -  | -   | -                             | -                           |
| Transfers out   | -   | (50,000)                       | -  | -   | -                             | -                           |
| Other receipts  | -   | -                              | -  | -   | -                             | -                           |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                                      | <b>(50,000)</b>                | <b>-</b>                                 | <b>-</b>                                      | <b>-</b>                      | <b>-</b>                    |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -   | 24,540                         | 14,278                                   | -   | (28,363)                      | 17,857                      |
| Restated cash and investment fund balance - beginning   | -   | 59,185                         | 6,222                                    | 300   | 14,304                        | (21,285)                    |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ -</b>                                   | <b>\$ 83,725</b>               | <b>\$ 20,500</b>                         | <b>\$ 300</b>                                 | <b>\$ (14,059)</b>            | <b>\$ (3,428)</b>           |
| <b><u>Cash and Investment Assets - Ending</u></b>   |   |                                |  |   |                               |                             |
| Cash and investments  | \$ -  | \$ 83,725                      | \$ 20,500                                | \$ -  | \$ (14,059)                   | \$ (3,428)                  |
| Restricted assets:  |   |                                |  |   |                               |                             |
| Cash and investments  | -   | -                              | -  | 300   | -                             | -                           |
| <b>Total cash and investment assets - ending</b>  | <b>\$ -</b>                                   | <b>\$ 83,725</b>               | <b>\$ 20,500</b>                         | <b>\$ 300</b>                                 | <b>\$ (14,059)</b>            | <b>\$ (3,428)</b>           |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |   |                                |  |   |                               |                             |
| Restricted for:   |   |                                |  |   |                               |                             |
| General government  | \$ -  | \$ -                           | \$ -                                     | \$ -  | \$ -                          | \$ -                        |
| Public safety   | -   | -                              | -  | 300   | -                             | -                           |
| Highways and streets  | -   | -                              | -  | -   | -                             | -                           |
| Health and welfare  | -   | -                              | -  | -   | -                             | -                           |
| Culture and recreation  | -   | -                              | -  | -   | -                             | -                           |
| Debt service  | -   | -                              | -  | -   | -                             | -                           |
| Capital outlay  | -   | -                              | -  | -   | -                             | -                           |
| Unrestricted  | -   | 83,725                         | 20,500                                   | -   | (14,059)                      | (3,428)                     |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ -</b>                                   | <b>\$ 83,725</b>               | <b>\$ 20,500</b>                         | <b>\$ 300</b>                                 | <b>\$ (14,059)</b>            | <b>\$ (3,428)</b>           |

PORTER 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)

|   | Calumet<br>Trail<br>Grant | Family<br>Court<br>Grant | SCAAP<br>Grant | Early<br>Intervention | Court<br>Interpreter<br>Grant | Indiana<br>Criminal<br>Justice<br>Institute<br>Grant |
|---|---------------------------|--------------------------|----------------|-----------------------|-------------------------------|--|
| Receipts:   |                           |                          |                |                       |                               |  |
| Taxes   | \$ -                      | \$ -                     | \$ -           | \$ -                  | \$ -                          | \$ -   |
| Special assessments   | -                         | -                        | -              | -                     | -                             | -  |
| Licenses and permits  | -                         | -                        | -              | -                     | -                             | -  |
| Intergovernmental   | -                         | 15,000                   | 1,615          | -                     | 6,150                         | 54,122   |
| Charges for services  | -                         | -                        | -              | -                     | -                             | -  |
| Fines and forfeits  | -                         | -                        | -              | -                     | -                             | -  |
| Interfund loans   | -                         | -                        | -              | -                     | -                             | -  |
| Other   | -                         | -                        | -              | -                     | -                             | -  |
| <b>Total receipts</b>   | <b>-</b>                  | <b>15,000</b>            | <b>1,615</b>   | <b>-</b>              | <b>6,150</b>                  | <b>54,122</b>  |
| Disbursements:  |                           |                          |                |                       |                               |  |
| General government  | -                         | 10,644                   | -              | -                     | 900                           | -  |
| Public safety   | -                         | -                        | -              | -                     | -                             | 55,901   |
| Highways and streets  | -                         | -                        | -              | -                     | -                             | -  |
| Health and welfare  | -                         | -                        | -              | -                     | -                             | -  |
| Culture and recreation  | -                         | -                        | -              | -                     | -                             | -  |
| Interfund loans   | -                         | -                        | -              | -                     | -                             | -  |
| Debt service:   |                           |                          |                |                       |                               |  |
| Principal   | -                         | -                        | -              | -                     | -                             | -  |
| Interest  | -                         | -                        | -              | -                     | -                             | -  |
| Capital outlay:   |                           |                          |                |                       |                               |  |
| General government  | -                         | -                        | -              | -                     | -                             | -  |
| Public safety   | -                         | -                        | -              | -                     | -                             | -  |
| Highways and streets  | -                         | -                        | -              | -                     | -                             | -  |
| Health and welfare  | -                         | -                        | -              | -                     | -                             | -  |
| Economic development  | -                         | -                        | -              | -                     | -                             | -  |
| Culture and recreation  | -                         | -                        | -              | -                     | -                             | -  |
| <b>Total disbursements</b>  | <b>-</b>                  | <b>10,644</b>            | <b>-</b>       | <b>-</b>              | <b>900</b>                    | <b>55,901</b>  |
| Excess (deficiency) of receipts over disbursements  | -                         | 4,356                    | 1,615          | -                     | 5,250                         | (1,779)  |
| Other financing sources (uses):   |                           |                          |                |                       |                               |  |
| Tax anticipation warrants received  | -                         | -                        | -              | -                     | -                             | -  |
| Tax anticipation warrants repaid  | -                         | -                        | -              | -                     | -                             | -  |
| Transfers in  | -                         | -                        | -              | -                     | -                             | -  |
| Transfers out   | -                         | -                        | -              | -                     | -                             | -  |
| Other receipts  | -                         | -                        | -              | -                     | -                             | -  |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                  | <b>-</b>                 | <b>-</b>       | <b>-</b>              | <b>-</b>                      | <b>-</b>   |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                         | 4,356                    | 1,615          | -                     | 5,250                         | (1,779)  |
| Restated cash and investment fund balance - beginning   | 195,685                   | 6,681                    | 3,150          | 1,114                 | (299)                         | 3,279  |
| <b>Cash and investment fund balance - ending</b>  | <b>195,685</b>            | <b>11,037</b>            | <b>4,765</b>   | <b>1,114</b>          | <b>4,951</b>                  | <b>1,500</b>   |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                           |                          |                |                       |                               |  |
| Cash and investments  | \$ -                      | \$ -                     | \$ -           | \$ 1,114              | \$ -                          | \$ -   |
| Restricted assets:  |                           |                          |                |                       |                               |  |
| Cash and investments  | 195,685                   | 11,037                   | 4,765          | -                     | 4,951                         | 1,500  |
| <b>Total cash and investment assets - ending</b>  | <b>195,685</b>            | <b>11,037</b>            | <b>4,765</b>   | <b>1,114</b>          | <b>4,951</b>                  | <b>1,500</b>   |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                           |                          |                |                       |                               |  |
| Restricted for:   |                           |                          |                |                       |                               |  |
| General government  | \$ -                      | \$ 11,037                | \$ -           | \$ -                  | \$ 4,951                      | \$ -   |
| Public safety   | -                         | -                        | 4,765          | -                     | -                             | 1,500  |
| Highways and streets  | -                         | -                        | -              | -                     | -                             | -  |
| Health and welfare  | -                         | -                        | -              | -                     | -                             | -  |
| Culture and recreation  | 195,685                   | -                        | -              | -                     | -                             | -  |
| Debt service  | -                         | -                        | -              | -                     | -                             | -  |
| Capital outlay  | -                         | -                        | -              | -                     | -                             | -  |
| Unrestricted  | -                         | -                        | -              | 1,114                 | -                             | -  |
| <b>Total cash and investment fund balance - ending</b>  | <b>195,685</b>            | <b>11,037</b>            | <b>4,765</b>   | <b>1,114</b>          | <b>4,951</b>                  | <b>1,500</b>   |

PORTER 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)

|   | Cable<br>TV<br>Franchise | SHSP<br>Homeland<br>Security<br>Grant | Sheriff<br>Traffic<br>Enforcement | Donations<br>Stop<br>Stick | Riverboat<br>Revenue<br>Sharing<br>Tax | Law<br>Enforcement<br>Terrorism<br>Prevention<br>Grant |
|---|--------------------------|---------------------------------------|-----------------------------------|----------------------------|--|--|
| Receipts:   |                          |                                       |                                   |                            |  |  |
| Taxes   | \$ -                     | \$ -                                  | \$ -                              | \$ -                       | \$ -                                   | \$ -   |
| Special assessments   | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Licenses and permits  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Intergovernmental   | -                        | 574,355                               | 6,000                             | -                          | 920,873                                | 147,990  |
| Charges for services  | 473,838                  | -                                     | -                                 | -                          | -                                      | -  |
| Fines and forfeits  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Interfund loans   | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Other   | -                        | -                                     | -                                 | -                          | -                                      | -  |
| <b>Total receipts</b>   | <b>473,838</b>           | <b>574,355</b>                        | <b>6,000</b>                      | <b>-</b>                   | <b>920,873</b>                         | <b>147,990</b>   |
| Disbursements:  |                          |                                       |                                   |                            |  |  |
| General government  | 765,271                  | -                                     | -                                 | -                          | 970,135                                | -  |
| Public safety   | -                        | 223,962                               | 9,955                             | -                          | 250,000                                | 159,285  |
| Highways and streets  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Health and welfare  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Culture and recreation  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Interfund loans   | -                        | -                                     | -                                 | -                          | 50,000                                 | -  |
| Debt service:   |                          |                                       |                                   |                            |  |  |
| Principal   | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Interest  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Capital outlay:   |                          |                                       |                                   |                            |  |  |
| General government  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Public safety   | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Highways and streets  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Health and welfare  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Economic development  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Culture and recreation  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| <b>Total disbursements</b>  | <b>765,271</b>           | <b>223,962</b>                        | <b>9,955</b>                      | <b>-</b>                   | <b>1,270,135</b>                       | <b>159,285</b>   |
| Excess (deficiency) of receipts over disbursements  | (291,433)                | 350,393                               | (3,955)                           | -                          | (349,262)                              | (11,295)   |
| Other financing sources (uses):   |                          |                                       |                                   |                            |  |  |
| Tax anticipation warrants received  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Tax anticipation warrants repaid  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Transfers in  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Transfers out   | -                        | -                                     | -                                 | (100)                      | -                                      | -  |
| Other receipts  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                 | <b>-</b>                              | <b>-</b>                          | <b>(100)</b>               | <b>-</b>                               | <b>-</b>   |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (291,433)                | 350,393                               | (3,955)                           | (100)                      | (349,262)                              | (11,295)   |
| Restated cash and investment fund balance - beginning   | 1,042,825                | -                                     | 4,007                             | 100                        | 835,703                                | 11,295   |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 751,392</b>        | <b>\$ 350,393</b>                     | <b>\$ 52</b>                      | <b>\$ -</b>                | <b>\$ 486,441</b>                      | <b>\$ -</b>  |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                          |                                       |                                   |                            |  |  |
| Cash and investments  | \$ 751,392               | \$ -                                  | \$ 52                             | \$ -                       | \$ 486,441                             | \$ -   |
| Restricted assets:  |                          |                                       |                                   |                            |  |  |
| Cash and investments  | -                        | 350,393                               | -                                 | -                          | -                                      | -  |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 751,392</b>        | <b>\$ 350,393</b>                     | <b>\$ 52</b>                      | <b>\$ -</b>                | <b>\$ 486,441</b>                      | <b>\$ -</b>  |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                          |                                       |                                   |                            |  |  |
| Restricted for:   |                          |                                       |                                   |                            |  |  |
| General government  | \$ -                     | \$ -                                  | \$ -                              | \$ -                       | \$ -                                   | \$ -   |
| Public safety   | -                        | 350,393                               | -                                 | -                          | -                                      | -  |
| Highways and streets  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Health and welfare  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Culture and recreation  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Debt service  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Capital outlay  | -                        | -                                     | -                                 | -                          | -                                      | -  |
| Unrestricted  | 751,392                  | -                                     | 52                                | -                          | 486,441                                | -  |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 751,392</b>        | <b>\$ 350,393</b>                     | <b>\$ 52</b>                      | <b>\$ -</b>                | <b>\$ 486,441</b>                      | <b>\$ -</b>  |

PORTER 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)

|   | Family<br>And<br>Children<br>Project<br>Attend | COPS<br>2004<br>Technology<br>Grant | County<br>Corrections | Hazardous<br>Substance | Tobacco<br>Settlement<br>Fund | Health<br>Immunizations<br>Fund |
|---|--|-------------------------------------|-----------------------|------------------------|-------------------------------|---------------------------------|
| <b>Receipts:</b>  |  |                                     |                       |                        |                               |                                 |
| Taxes   | \$ -   | \$ -                                | \$ -                  | \$ -                   | \$ -                          | \$ -                            |
| Special assessments   | -  | -                                   | -                     | -                      | -                             | -                               |
| Licenses and permits  | -  | -                                   | -                     | -                      | -                             | -                               |
| Intergovernmental   | 71,862   | -                                   | -                     | -                      | 59,702                        | -                               |
| Charges for services  | -  | -                                   | 96,344                | -                      | -                             | -                               |
| Fines and forfeits  | -  | -                                   | -                     | 22,342                 | -                             | -                               |
| Interfund loans   | -  | -                                   | -                     | -                      | -                             | -                               |
| Other   | -  | -                                   | -                     | 2,084                  | -                             | -                               |
| <b>Total receipts</b>   | <b>71,862</b>                                  | <b>-</b>                            | <b>96,344</b>         | <b>24,426</b>          | <b>59,702</b>                 | <b>-</b>                        |
| <b>Disbursements:</b>   |  |                                     |                       |                        |                               |                                 |
| General government  | -  | -                                   | -                     | -                      | -                             | -                               |
| Public safety   | -  | -                                   | 98,917                | 79,860                 | -                             | -                               |
| Highways and streets  | -  | -                                   | -                     | -                      | -                             | -                               |
| Health and welfare  | 43,663   | -                                   | -                     | -                      | 35,560                        | -                               |
| Culture and recreation  | -  | -                                   | -                     | -                      | -                             | -                               |
| Interfund loans   | -  | -                                   | -                     | -                      | -                             | -                               |
| Debt service:   |  |                                     |                       |                        |                               |                                 |
| Principal   | -  | -                                   | -                     | -                      | -                             | -                               |
| Interest  | -  | -                                   | -                     | -                      | -                             | -                               |
| Capital outlay:   |  |                                     |                       |                        |                               |                                 |
| General government  | -  | -                                   | -                     | -                      | -                             | -                               |
| Public safety   | -  | -                                   | -                     | -                      | -                             | -                               |
| Highways and streets  | -  | -                                   | -                     | -                      | -                             | -                               |
| Health and welfare  | -  | -                                   | -                     | -                      | -                             | -                               |
| Economic development  | -  | -                                   | -                     | -                      | -                             | -                               |
| Culture and recreation  | -  | -                                   | -                     | -                      | -                             | -                               |
| <b>Total disbursements</b>  | <b>43,663</b>                                  | <b>-</b>                            | <b>98,917</b>         | <b>79,860</b>          | <b>35,560</b>                 | <b>-</b>                        |
| Excess (deficiency) of receipts over disbursements  | 28,199   | -                                   | (2,573)               | (55,434)               | 24,142                        | -                               |
| <b>Other financing sources (uses):</b>  |  |                                     |                       |                        |                               |                                 |
| Tax anticipation warrants received  | -  | -                                   | -                     | -                      | -                             | -                               |
| Tax anticipation warrants repaid  | -  | -                                   | -                     | -                      | -                             | -                               |
| Transfers in  | -  | -                                   | -                     | -                      | -                             | -                               |
| Transfers out   | -  | (4,230)                             | -                     | -                      | -                             | -                               |
| Other receipts  | -  | -                                   | -                     | -                      | -                             | -                               |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                                       | <b>(4,230)</b>                      | <b>-</b>              | <b>-</b>               | <b>-</b>                      | <b>-</b>                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 28,199   | (4,230)                             | (2,573)               | (55,434)               | 24,142                        | -                               |
| Restated cash and investment fund balance - beginning   | 40,696   | 4,230                               | 55,985                | 91,438                 | 90,933                        | 247                             |
| Cash and investment fund balance - ending   | <u>\$ 68,895</u>                               | <u>\$ -</u>                         | <u>\$ 53,412</u>      | <u>\$ 36,004</u>       | <u>\$ 115,075</u>             | <u>\$ 247</u>                   |
| <b><u>Cash and Investment Assets - Ending</u></b>   |  |                                     |                       |                        |                               |                                 |
| Cash and investments  | \$ 68,895                                      | \$ -                                | \$ -                  | \$ -                   | \$ -                          | \$ 247                          |
| Restricted assets:  |  |                                     |                       |                        |                               |                                 |
| Cash and investments  | -  | -                                   | 53,412                | 36,004                 | 115,075                       | -                               |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 68,895</b>                               | <b>\$ -</b>                         | <b>\$ 53,412</b>      | <b>\$ 36,004</b>       | <b>\$ 115,075</b>             | <b>\$ 247</b>                   |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |  |                                     |                       |                        |                               |                                 |
| Restricted for:   |  |                                     |                       |                        |                               |                                 |
| General government  | \$ -   | \$ -                                | \$ -                  | \$ -                   | \$ -                          | \$ -                            |
| Public safety   | -  | -                                   | 53,412                | 36,004                 | -                             | -                               |
| Highways and streets  | -  | -                                   | -                     | -                      | -                             | -                               |
| Health and welfare  | -  | -                                   | -                     | -                      | 115,075                       | -                               |
| Culture and recreation  | -  | -                                   | -                     | -                      | -                             | -                               |
| Debt service  | -  | -                                   | -                     | -                      | -                             | -                               |
| Capital outlay  | -  | -                                   | -                     | -                      | -                             | -                               |
| Unrestricted  | 68,895   | -                                   | -                     | -                      | -                             | 247                             |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 68,895</b>                               | <b>\$ -</b>                         | <b>\$ 53,412</b>      | <b>\$ 36,004</b>       | <b>\$ 115,075</b>             | <b>\$ 247</b>                   |

PORTER 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)

|   | Forfeited<br>Property | JAG<br>Grant  | Medical<br>Reserve<br>Core<br>Grant | EMA<br>PSIC<br>Grant | Health<br>District 1<br>CRI Grant | Aggressive<br>Driving<br>Grant |
|---|-----------------------|---------------|-------------------------------------|----------------------|-----------------------------------|--------------------------------|
| Receipts:   |                       |               |                                     |                      |                                   |                                |
| Taxes   | \$ -                  | \$ -          | \$ -                                | \$ -                 | \$ -                              | \$ -                           |
| Special assessments   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Licenses and permits  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Intergovernmental   | -                     | 15,000        | 5,000                               | 58,255               | -                                 | 3,000                          |
| Charges for services  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Fines and forfeits  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Interfund loans   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Other   | -                     | -             | -                                   | -                    | -                                 | -                              |
| <b>Total receipts</b>   | <b>-</b>              | <b>15,000</b> | <b>5,000</b>                        | <b>58,255</b>        | <b>-</b>                          | <b>3,000</b>                   |
| Disbursements:  |                       |               |                                     |                      |                                   |                                |
| General government  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Public safety   | -                     | 15,000        | -                                   | -                    | -                                 | 558                            |
| Highways and streets  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Health and welfare  | -                     | -             | -                                   | -                    | 5,000                             | -                              |
| Culture and recreation  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Interfund loans   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Debt service:   |                       |               |                                     |                      |                                   |                                |
| Principal   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Interest  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Capital outlay:   |                       |               |                                     |                      |                                   |                                |
| General government  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Public safety   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Highways and streets  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Health and welfare  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Economic development  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Culture and recreation  | -                     | -             | -                                   | -                    | -                                 | -                              |
| <b>Total disbursements</b>  | <b>-</b>              | <b>15,000</b> | <b>-</b>                            | <b>-</b>             | <b>5,000</b>                      | <b>558</b>                     |
| Excess (deficiency) of receipts over disbursements  | -                     | -             | 5,000                               | 58,255               | (5,000)                           | 2,442                          |
| Other financing sources (uses):   |                       |               |                                     |                      |                                   |                                |
| Tax anticipation warrants received  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Tax anticipation warrants repaid  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Transfers in  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Transfers out   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Other receipts  | -                     | -             | -                                   | -                    | -                                 | -                              |
| <b>Total other financing sources (uses)</b>   | <b>-</b>              | <b>-</b>      | <b>-</b>                            | <b>-</b>             | <b>-</b>                          | <b>-</b>                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                     | -             | 5,000                               | 58,255               | (5,000)                           | 2,442                          |
| Restated cash and investment fund balance - beginning   | 25,650                | -             | 10,000                              | -                    | 6,015                             | -                              |
| <b>Cash and investment fund balance - ending</b>  | <b>25,650</b>         | <b>-</b>      | <b>15,000</b>                       | <b>58,255</b>        | <b>1,015</b>                      | <b>2,442</b>                   |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                       |               |                                     |                      |                                   |                                |
| Cash and investments  | \$ 25,650             | \$ -          | \$ -                                | \$ -                 | \$ -                              | \$ 2,442                       |
| Restricted assets:  |                       |               |                                     |                      |                                   |                                |
| Cash and investments  | -                     | -             | 15,000                              | 58,255               | 1,015                             | -                              |
| <b>Total cash and investment assets - ending</b>  | <b>25,650</b>         | <b>-</b>      | <b>15,000</b>                       | <b>58,255</b>        | <b>1,015</b>                      | <b>2,442</b>                   |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                       |               |                                     |                      |                                   |                                |
| Restricted for:   |                       |               |                                     |                      |                                   |                                |
| General government  | \$ -                  | \$ -          | \$ -                                | \$ 58,255            | \$ -                              | \$ -                           |
| Public safety   | -                     | -             | -                                   | -                    | -                                 | -                              |
| Highways and streets  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Health and welfare  | -                     | -             | 15,000                              | -                    | 1,015                             | -                              |
| Culture and recreation  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Debt service  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Capital outlay  | -                     | -             | -                                   | -                    | -                                 | -                              |
| Unrestricted  | 25,650                | -             | -                                   | -                    | -                                 | 2,442                          |
| <b>Total cash and investment fund balance - ending</b>  | <b>25,650</b>         | <b>-</b>      | <b>15,000</b>                       | <b>58,255</b>        | <b>1,015</b>                      | <b>2,442</b>                   |

PORTER 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<br>Block<br>Grant | Coroner's<br>Training<br>And<br>Continuing<br>Education | Supplemental<br>Public<br>Defender<br>Service | Porter<br>County<br>Sheriff<br>Civil<br>Fees | Prosecutor's<br>New<br>IV-D | Clerk's<br>New<br>IV-D |
|---|----------------------------|---|---|--|-----------------------------|------------------------|
| <b>Receipts:</b>  |                            |   |   |  |                             |                        |
| Taxes   | \$ -                       | \$ -  | \$ -  | \$ -   | \$ -                        | \$ -                   |
| Special assessments   | -                          | -   | -   | -  | -                           | -                      |
| Licenses and permits  | -                          | -   | -   | -  | -                           | -                      |
| Intergovernmental   | 7,941                      | -   | -   | -  | 45,078                      | 29,962                 |
| Charges for services  | -                          | 19,397  | -   | -  | -                           | -                      |
| Fines and forfeits  | -                          | -   | 28,798  | 152,600                                      | -                           | -                      |
| Interfund loans   | -                          | -   | -   | -  | -                           | -                      |
| Other   | -                          | -   | -   | -  | -                           | -                      |
| <b>Total receipts</b>   | <b>7,941</b>               | <b>19,397</b>   | <b>28,798</b>                                 | <b>152,600</b>                               | <b>45,078</b>               | <b>29,962</b>          |
| <b>Disbursements:</b>   |                            |   |   |  |                             |                        |
| General government  | -                          | -   | -   | -  | 60,113                      | 33,018                 |
| Public safety   | 7,941                      | 18,380  | 6,102   | 91,213                                       | -                           | -                      |
| Highways and streets  | -                          | -   | -   | -  | -                           | -                      |
| Health and welfare  | -                          | -   | -   | -  | -                           | -                      |
| Culture and recreation  | -                          | -   | -   | -  | -                           | -                      |
| Interfund loans   | -                          | -   | -   | -  | -                           | -                      |
| Debt service:   |                            |   |   |  |                             |                        |
| Principal   | -                          | -   | -   | -  | -                           | -                      |
| Interest  | -                          | -   | -   | -  | -                           | -                      |
| Capital outlay:   |                            |   |   |  |                             |                        |
| General government  | -                          | -   | -   | -  | -                           | -                      |
| Public safety   | -                          | -   | -   | -  | -                           | -                      |
| Highways and streets  | -                          | -   | -   | -  | -                           | -                      |
| Health and welfare  | -                          | -   | -   | -  | -                           | -                      |
| Economic development  | -                          | -   | -   | -  | -                           | -                      |
| Culture and recreation  | -                          | -   | -   | -  | -                           | -                      |
| <b>Total disbursements</b>  | <b>7,941</b>               | <b>18,380</b>   | <b>6,102</b>                                  | <b>91,213</b>                                | <b>60,113</b>               | <b>33,018</b>          |
| Excess (deficiency) of receipts over disbursements  | -                          | 1,017   | 22,696  | 61,387                                       | (15,035)                    | (3,056)                |
| <b>Other financing sources (uses):</b>  |                            |   |   |  |                             |                        |
| Tax anticipation warrants received  | -                          | -   | -   | -  | -                           | -                      |
| Tax anticipation warrants repaid  | -                          | -   | -   | -  | -                           | -                      |
| Transfers in  | -                          | -   | -   | -  | -                           | -                      |
| Transfers out   | -                          | -   | -   | (30,000)                                     | -                           | -                      |
| Other receipts  | -                          | -   | -   | -  | -                           | -                      |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                   | <b>-</b>  | <b>-</b>                                      | <b>(30,000)</b>                              | <b>-</b>                    | <b>-</b>               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                          | 1,017   | 22,696  | 31,387                                       | (15,035)                    | (3,056)                |
| Restated cash and investment fund balance - beginning   | -                          | 9,415   | 94,017  | 106,800                                      | 40,120                      | 72,133                 |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ -</b>                | <b>\$ 10,432</b>  | <b>\$ 116,713</b>                             | <b>\$ 138,187</b>                            | <b>\$ 25,085</b>            | <b>\$ 69,077</b>       |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                            |   |   |  |                             |                        |
| Cash and investments  | \$ -                       | \$ 10,432   | \$ 116,713                                    | \$ 138,187                                   | \$ 25,085                   | \$ 69,077              |
| Restricted assets:  |                            |   |   |  |                             |                        |
| Cash and investments  | -                          | -   | -   | -  | -                           | -                      |
| <b>Total cash and investment assets - ending</b>  | <b>\$ -</b>                | <b>\$ 10,432</b>  | <b>\$ 116,713</b>                             | <b>\$ 138,187</b>                            | <b>\$ 25,085</b>            | <b>\$ 69,077</b>       |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                            |   |   |  |                             |                        |
| <b>Restricted for:</b>  |                            |   |   |  |                             |                        |
| General government  | \$ -                       | \$ -  | \$ -  | \$ -   | \$ -                        | \$ -                   |
| Public safety   | -                          | -   | -   | -  | -                           | -                      |
| Highways and streets  | -                          | -   | -   | -  | -                           | -                      |
| Health and welfare  | -                          | -   | -   | -  | -                           | -                      |
| Culture and recreation  | -                          | -   | -   | -  | -                           | -                      |
| Debt service  | -                          | -   | -   | -  | -                           | -                      |
| Capital outlay  | -                          | -   | -   | -  | -                           | -                      |
| Unrestricted  | -                          | 10,432  | 116,713                                       | 138,187                                      | 25,085                      | 69,077                 |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ -</b>                | <b>\$ 10,432</b>  | <b>\$ 116,713</b>                             | <b>\$ 138,187</b>                            | <b>\$ 25,085</b>            | <b>\$ 69,077</b>       |

PORTER 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<br>Disclosure<br>Fund | Donations<br>Sheriff | Donations<br>Calumet<br>Trail | Donations<br>Juvenile<br>Detention | Adult<br>Probation<br>Transition | Adult<br>Probation |
|---|-----------------------------|----------------------|-------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>Receipts:</b>  |                             |                      |                               |                                    |                                  |                    |
| Taxes   | \$ -                        | \$ -                 | \$ -                          | \$ -                               | \$ -                             | \$ -               |
| Special assessments   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Licenses and permits  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Intergovernmental   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Charges for services  | -                           | -                    | -                             | -                                  | -                                | 50,021             |
| Fines and forfeits  | 20,034                      | -                    | -                             | -                                  | -                                | -                  |
| Interfund loans   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Other   | -                           | 23,577               | -                             | -                                  | -                                | -                  |
| <b>Total receipts</b>   | <b>20,034</b>               | <b>23,577</b>        | <b>-</b>                      | <b>-</b>                           | <b>-</b>                         | <b>50,021</b>      |
| <b>Disbursements:</b>   |                             |                      |                               |                                    |                                  |                    |
| General government  | 23,757                      | -                    | -                             | -                                  | -                                | -                  |
| Public safety   | -                           | 22,320               | -                             | -                                  | -                                | -                  |
| Highways and streets  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Health and welfare  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Culture and recreation  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Interfund loans   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Debt service:   |                             |                      |                               |                                    |                                  |                    |
| Principal   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Interest  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Capital outlay:   |                             |                      |                               |                                    |                                  |                    |
| General government  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Public safety   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Highways and streets  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Health and welfare  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Economic development  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Culture and recreation  | -                           | -                    | -                             | -                                  | -                                | -                  |
| <b>Total disbursements</b>  | <b>23,757</b>               | <b>22,320</b>        | <b>-</b>                      | <b>-</b>                           | <b>-</b>                         | <b>-</b>           |
| Excess (deficiency) of receipts over disbursements  | (3,723)                     | 1,257                | -                             | -                                  | -                                | 50,021             |
| <b>Other financing sources (uses):</b>  |                             |                      |                               |                                    |                                  |                    |
| Tax anticipation warrants received  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Tax anticipation warrants repaid  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Transfers in  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Transfers out   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Other receipts  | -                           | -                    | -                             | -                                  | -                                | -                  |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                    | <b>-</b>             | <b>-</b>                      | <b>-</b>                           | <b>-</b>                         | <b>-</b>           |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (3,723)                     | 1,257                | -                             | -                                  | -                                | 50,021             |
| Restated cash and investment fund balance - beginning   | 7,685                       | 47,313               | 19,324                        | 50                                 | 32,288                           | 52,871             |
| <b>Cash and investment fund balance - ending</b>  | <b>3,962</b>                | <b>48,570</b>        | <b>19,324</b>                 | <b>50</b>                          | <b>32,288</b>                    | <b>102,892</b>     |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                             |                      |                               |                                    |                                  |                    |
| Cash and investments  | \$ 3,962                    | \$ 48,570            | \$ 19,324                     | \$ 50                              | \$ 32,288                        | \$ 102,892         |
| Restricted assets:  |                             |                      |                               |                                    |                                  |                    |
| Cash and investments  | -                           | -                    | -                             | -                                  | -                                | -                  |
| <b>Total cash and investment assets - ending</b>  | <b>3,962</b>                | <b>48,570</b>        | <b>19,324</b>                 | <b>50</b>                          | <b>32,288</b>                    | <b>102,892</b>     |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                             |                      |                               |                                    |                                  |                    |
| <b>Restricted for:</b>  |                             |                      |                               |                                    |                                  |                    |
| General government  | \$ -                        | \$ -                 | \$ -                          | \$ -                               | \$ -                             | \$ -               |
| Public safety   | -                           | -                    | -                             | -                                  | -                                | -                  |
| Highways and streets  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Health and welfare  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Culture and recreation  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Debt service  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Capital outlay  | -                           | -                    | -                             | -                                  | -                                | -                  |
| Unrestricted  | 3,962                       | 48,570               | 19,324                        | 50                                 | 32,288                           | 102,892            |
| <b>Total cash and investment fund balance - ending</b>  | <b>3,962</b>                | <b>48,570</b>        | <b>19,324</b>                 | <b>50</b>                          | <b>32,288</b>                    | <b>102,892</b>     |

PORTER 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<br>Probation<br>Administrative<br>Fees | Dunn's<br>Bridge<br>Park | Reassessment        | Prosecutor's<br>Continuing<br>Education | Sheriff's<br>Continuing<br>Education | Prosecutor<br>Check<br>Deferral |
|---|---|--------------------------|---------------------|---|--------------------------------------|---------------------------------|
| Receipts:   |   |                          |                     |   |                                      |                                 |
| Taxes   | \$ -  | \$ -                     | \$ 444,828          | \$ -                                    | \$ -                                 | \$ -                            |
| Special assessments   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Licenses and permits  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Intergovernmental   | -   | -                        | 26,660              | -                                       | -                                    | -                               |
| Charges for services  | -   | -                        | -                   | -                                       | 14,280                               | 12,711                          |
| Fines and forfeits  | 30,289  | -                        | -                   | -                                       | -                                    | -                               |
| Interfund loans   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Other   | -   | -                        | 38,427              | -                                       | -                                    | -                               |
| <b>Total receipts</b>   | <b>30,289</b>                                   | <b>-</b>                 | <b>509,915</b>      | <b>-</b>                                | <b>14,280</b>                        | <b>12,711</b>                   |
| Disbursements:  |   |                          |                     |   |                                      |                                 |
| General government  | -   | -                        | 610,422             | -                                       | -                                    | 10,447                          |
| Public safety   | 18,837  | -                        | -                   | -                                       | 37,171                               | -                               |
| Highways and streets  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Health and welfare  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Culture and recreation  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Interfund loans   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Debt service:   |   |                          |                     |   |                                      |                                 |
| Principal   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Interest  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Capital outlay:   |   |                          |                     |   |                                      |                                 |
| General government  | -   | -                        | 17,370              | -                                       | -                                    | 7,742                           |
| Public safety   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Highways and streets  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Health and welfare  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Economic development  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Culture and recreation  | -   | -                        | -                   | -                                       | -                                    | -                               |
| <b>Total disbursements</b>  | <b>18,837</b>                                   | <b>-</b>                 | <b>627,792</b>      | <b>-</b>                                | <b>37,171</b>                        | <b>18,189</b>                   |
| Excess (deficiency) of receipts over disbursements  | 11,452  | -                        | (117,877)           | -                                       | (22,891)                             | (5,478)                         |
| Other financing sources (uses):   |   |                          |                     |   |                                      |                                 |
| Tax anticipation warrants received  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Tax anticipation warrants repaid  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Transfers in  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Transfers out   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Other receipts  | -   | -                        | -                   | -                                       | -                                    | -                               |
| <b>Total other financing sources (uses)</b>   | <b>-</b>  | <b>-</b>                 | <b>-</b>            | <b>-</b>                                | <b>-</b>                             | <b>-</b>                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 11,452  | -                        | (117,877)           | -                                       | (22,891)                             | (5,478)                         |
| Restated cash and investment fund balance - beginning   | 40,429  | 1,498                    | 1,211,954           | 10,451                                  | 26,221                               | 33,252                          |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 51,881</b>                                | <b>\$ 1,498</b>          | <b>\$ 1,094,077</b> | <b>\$ 10,451</b>                        | <b>\$ 3,330</b>                      | <b>\$ 27,774</b>                |
| <b><u>Cash and Investment Assets - Ending</u></b>   |   |                          |                     |   |                                      |                                 |
| Cash and investments  | \$ 51,881                                       | \$ 1,498                 | \$ -                | \$ 10,451                               | \$ 3,330                             | \$ 27,774                       |
| Restricted assets:  |   |                          |                     |   |                                      |                                 |
| Cash and investments  | -   | -                        | 1,094,077           | -                                       | -                                    | -                               |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 51,881</b>                                | <b>\$ 1,498</b>          | <b>\$ 1,094,077</b> | <b>\$ 10,451</b>                        | <b>\$ 3,330</b>                      | <b>\$ 27,774</b>                |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |   |                          |                     |   |                                      |                                 |
| Restricted for:   |   |                          |                     |   |                                      |                                 |
| General government  | \$ -  | \$ -                     | \$ 1,094,077        | \$ -                                    | \$ -                                 | \$ -                            |
| Public safety   | -   | -                        | -                   | -                                       | -                                    | -                               |
| Highways and streets  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Health and welfare  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Culture and recreation  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Debt service  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Capital outlay  | -   | -                        | -                   | -                                       | -                                    | -                               |
| Unrestricted  | 51,881  | 1,498                    | -                   | 10,451                                  | 3,330                                | 27,774                          |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 51,881</b>                                | <b>\$ 1,498</b>          | <b>\$ 1,094,077</b> | <b>\$ 10,451</b>                        | <b>\$ 3,330</b>                      | <b>\$ 27,774</b>                |

PORTER 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)

|   | CEDIT<br>Project 16<br>PACT | CEDIT<br>Project 21<br>NIRPC<br>Fees | County<br>Correction<br>Home<br>Detention | Adult<br>Offender<br>Interstate<br>Compact<br>Fee | Prosecutor<br>Victim<br>Assistance | County<br>Surveyor's<br>Corner<br>Perpetuation |
|---|-----------------------------|--------------------------------------|---|---|------------------------------------|--|
| Receipts:   |                             |                                      |   |   |                                    |  |
| Taxes   | \$ -                        | \$ -                                 | \$ -                                      | \$ -  | \$ -                               | \$ -   |
| Special assessments   | -                           | -                                    | -   | -   | -                                  | -  |
| Licenses and permits  | -                           | -                                    | -   | -   | -                                  | -  |
| Intergovernmental   | -                           | -                                    | 107,062                                   | -   | -                                  | -  |
| Charges for services  | -                           | -                                    | -   | -   | -                                  | 26,835   |
| Fines and forfeits  | -                           | -                                    | -   | -   | -                                  | -  |
| Interfund loans   | -                           | -                                    | -   | -   | -                                  | -  |
| Other   | -                           | -                                    | -   | 2,063   | -                                  | -  |
| <b>Total receipts</b>   | <b>-</b>                    | <b>-</b>                             | <b>107,062</b>                            | <b>2,063</b>                                      | <b>-</b>                           | <b>26,835</b>                                  |
| Disbursements:  |                             |                                      |   |   |                                    |  |
| General government  | -                           | 102,759                              | -   | -   | -                                  | 23,704   |
| Public safety   | 30,000                      | -                                    | 103,257                                   | 1,163   | -                                  | -  |
| Highways and streets  | -                           | -                                    | -   | -   | -                                  | -  |
| Health and welfare  | -                           | -                                    | -   | -   | -                                  | -  |
| Culture and recreation  | -                           | -                                    | -   | -   | -                                  | -  |
| Interfund loans   | -                           | -                                    | -   | -   | -                                  | -  |
| Debt service:   |                             |                                      |   |   |                                    |  |
| Principal   | -                           | -                                    | -   | -   | -                                  | -  |
| Interest  | -                           | -                                    | -   | -   | -                                  | -  |
| Capital outlay:   |                             |                                      |   |   |                                    |  |
| General government  | -                           | -                                    | -   | -   | -                                  | -  |
| Public safety   | -                           | -                                    | -   | -   | -                                  | -  |
| Highways and streets  | -                           | -                                    | -   | -   | -                                  | -  |
| Health and welfare  | -                           | -                                    | -   | -   | -                                  | -  |
| Economic development  | -                           | -                                    | -   | -   | -                                  | -  |
| Culture and recreation  | -                           | -                                    | -   | -   | -                                  | -  |
| <b>Total disbursements</b>  | <b>30,000</b>               | <b>102,759</b>                       | <b>103,257</b>                            | <b>1,163</b>                                      | <b>-</b>                           | <b>23,704</b>                                  |
| Excess (deficiency) of receipts over disbursements  | (30,000)                    | (102,759)                            | 3,805                                     | 900   | -                                  | 3,131  |
| Other financing sources (uses):   |                             |                                      |   |   |                                    |  |
| Tax anticipation warrants received  | -                           | -                                    | -   | -   | -                                  | -  |
| Tax anticipation warrants repaid  | -                           | -                                    | -   | -   | -                                  | -  |
| Transfers in  | 30,000                      | 620,444                              | -   | -   | -                                  | -  |
| Transfers out   | -                           | -                                    | -   | -   | -                                  | -  |
| Other receipts  | -                           | -                                    | -   | -   | -                                  | -  |
| <b>Total other financing sources (uses)</b>   | <b>30,000</b>               | <b>620,444</b>                       | <b>-</b>                                  | <b>-</b>  | <b>-</b>                           | <b>-</b>                                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                           | 517,685                              | 3,805                                     | 900   | -                                  | 3,131  |
| Restated cash and investment fund balance - beginning   | 30,000                      | -                                    | 61,536                                    | 713   | 10,500                             | 40,613   |
| Cash and investment fund balance - ending   | <u>\$ 30,000</u>            | <u>\$ 517,685</u>                    | <u>\$ 65,341</u>                          | <u>\$ 1,613</u>                                   | <u>\$ 10,500</u>                   | <u>\$ 43,744</u>                               |
| <b>Cash and Investment Assets - Ending</b>  |                             |                                      |   |   |                                    |  |
| Cash and investments  | \$ -                        | \$ -                                 | \$ -                                      | \$ 1,613  | \$ 10,500                          | \$ -   |
| Restricted assets:  |                             |                                      |   |   |                                    |  |
| Cash and investments  | 30,000                      | 517,685                              | 65,341                                    | -   | -                                  | 43,744   |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 30,000</u>            | <u>\$ 517,685</u>                    | <u>\$ 65,341</u>                          | <u>\$ 1,613</u>                                   | <u>\$ 10,500</u>                   | <u>\$ 43,744</u>                               |
| <b>Cash and Investment Fund Balance - Ending</b>  |                             |                                      |   |   |                                    |  |
| Restricted for:   |                             |                                      |   |   |                                    |  |
| General government  | \$ -                        | \$ 517,685                           | \$ -                                      | \$ -  | \$ -                               | \$ 43,744                                      |
| Public safety   | 30,000                      | -                                    | 65,341                                    | -   | -                                  | -  |
| Highways and streets  | -                           | -                                    | -   | -   | -                                  | -  |
| Health and welfare  | -                           | -                                    | -   | -   | -                                  | -  |
| Culture and recreation  | -                           | -                                    | -   | -   | -                                  | -  |
| Debt service  | -                           | -                                    | -   | -   | -                                  | -  |
| Capital outlay  | -                           | -                                    | -   | -   | -                                  | -  |
| Unrestricted  | -                           | -                                    | -   | 1,613   | 10,500                             | -  |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 30,000</u>            | <u>\$ 517,685</u>                    | <u>\$ 65,341</u>                          | <u>\$ 1,613</u>                                   | <u>\$ 10,500</u>                   | <u>\$ 43,744</u>                               |

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

|   | CEDIT<br>Project 22<br>Corridor Study/<br>Construction<br>Standards | Vehicle<br>Inspections | CEDIT<br>Project 23<br>Consultants | CEDIT<br>Project 24<br>Portage<br>Adult Education | Kankakee<br>River<br>Basin<br>Re-Establishment | Donations<br>Wildlife<br>Management |
|---|---|------------------------|------------------------------------|---|--|-------------------------------------|
| Receipts:   |   |                        |                                    |   |  |                                     |
| Taxes   | \$ -  | \$ -                   | \$ -                               | \$ -  | \$ -   | \$ -                                |
| Special assessments   | -   | -                      | -                                  | -   | -  | -                                   |
| Licenses and permits  | -   | -                      | -                                  | -   | -  | -                                   |
| Intergovernmental   | -   | -                      | -                                  | -   | -  | -                                   |
| Charges for services  | -   | 4,095                  | -                                  | -   | -  | -                                   |
| Fines and forfeits  | -   | -                      | -                                  | -   | -  | -                                   |
| Interfund loans   | -   | -                      | -                                  | -   | -  | -                                   |
| Other   | -   | -                      | -                                  | -   | -  | 221                                 |
| <b>Total receipts</b>   | <b>-</b>  | <b>4,095</b>           | <b>-</b>                           | <b>-</b>  | <b>-</b>                                       | <b>221</b>                          |
| Disbursements:  |   |                        |                                    |   |  |                                     |
| General government  | 182,130   | -                      | 300,000                            | 67,000  | -  | -                                   |
| Public safety   | -   | -                      | -                                  | -   | -  | -                                   |
| Highways and streets  | -   | -                      | -                                  | -   | -  | -                                   |
| Health and welfare  | -   | -                      | -                                  | -   | -  | -                                   |
| Culture and recreation  | -   | -                      | -                                  | -   | -  | -                                   |
| Interfund loans   | -   | -                      | -                                  | -   | -  | -                                   |
| Debt service:   |   |                        |                                    |   |  |                                     |
| Principal   | -   | -                      | -                                  | -   | -  | -                                   |
| Interest  | -   | -                      | -                                  | -   | -  | -                                   |
| Capital outlay:   |   |                        |                                    |   |  |                                     |
| General government  | -   | -                      | -                                  | -   | -  | -                                   |
| Public safety   | -   | -                      | -                                  | -   | -  | -                                   |
| Highways and streets  | -   | -                      | -                                  | -   | -  | -                                   |
| Health and welfare  | -   | -                      | -                                  | -   | -  | -                                   |
| Economic development  | -   | -                      | -                                  | -   | -  | -                                   |
| Culture and recreation  | -   | -                      | -                                  | -   | -  | -                                   |
| <b>Total disbursements</b>  | <b>182,130</b>  | <b>-</b>               | <b>300,000</b>                     | <b>67,000</b>                                     | <b>-</b>                                       | <b>-</b>                            |
| Excess (deficiency) of receipts over disbursements  | (182,130)   | 4,095                  | (300,000)                          | (67,000)  | -  | 221                                 |
| Other financing sources (uses):   |   |                        |                                    |   |  |                                     |
| Tax anticipation warrants received  | -   | -                      | -                                  | -   | -  | -                                   |
| Tax anticipation warrants repaid  | -   | -                      | -                                  | -   | -  | -                                   |
| Transfers in  | 350,000   | -                      | 300,000                            | 67,000  | -  | -                                   |
| Transfers out   | -   | -                      | -                                  | -   | -  | -                                   |
| Other receipts  | -   | -                      | -                                  | -   | -  | -                                   |
| <b>Total other financing sources (uses)</b>   | <b>350,000</b>  | <b>-</b>               | <b>300,000</b>                     | <b>67,000</b>                                     | <b>-</b>                                       | <b>-</b>                            |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 167,870   | 4,095                  | -                                  | -   | -  | 221                                 |
| Restated cash and investment fund balance - beginning   | -   | 12,893                 | -                                  | -   | 5,069  | 1,120                               |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 167,870</b>   | <b>\$ 16,988</b>       | <b>\$ -</b>                        | <b>\$ -</b>                                       | <b>\$ 5,069</b>                                | <b>\$ 1,341</b>                     |
| <b><u>Cash and Investment Assets - Ending</u></b>   |   |                        |                                    |   |  |                                     |
| Cash and investments  | \$ -  | \$ 16,988              | \$ -                               | \$ -  | \$ 5,069                                       | \$ 1,341                            |
| Restricted assets:  |   |                        |                                    |   |  |                                     |
| Cash and investments  | 167,870   | -                      | -                                  | -   | -  | -                                   |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 167,870</b>   | <b>\$ 16,988</b>       | <b>\$ -</b>                        | <b>\$ -</b>                                       | <b>\$ 5,069</b>                                | <b>\$ 1,341</b>                     |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |   |                        |                                    |   |  |                                     |
| Restricted for:   |   |                        |                                    |   |  |                                     |
| General government  | \$ 167,870  | \$ -                   | \$ -                               | \$ -  | \$ -   | \$ -                                |
| Public safety   | -   | -                      | -                                  | -   | -  | -                                   |
| Highways and streets  | -   | -                      | -                                  | -   | -  | -                                   |
| Health and welfare  | -   | -                      | -                                  | -   | -  | -                                   |
| Culture and recreation  | -   | -                      | -                                  | -   | -  | -                                   |
| Debt service  | -   | -                      | -                                  | -   | -  | -                                   |
| Capital outlay  | -   | -                      | -                                  | -   | -  | -                                   |
| Unrestricted  | -   | 16,988                 | -                                  | -   | 5,069  | 1,341                               |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 167,870</b>   | <b>\$ 16,988</b>       | <b>\$ -</b>                        | <b>\$ -</b>                                       | <b>\$ 5,069</b>                                | <b>\$ 1,341</b>                     |

PORTER 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)

|   | Porter<br>County<br>Exposition<br>Center<br>Operating | Memorial<br>Opera<br>House | Indiana<br>Law<br>Enforcement<br>Assistance | Video<br>Tape<br>Fee | Photo<br>Duplicate | Police<br>Training |
|---|---|----------------------------|---|----------------------|--------------------|--------------------|
| Receipts:   |   |                            |   |                      |                    |                    |
| Taxes   | \$ -  | \$ -                       | \$ -  | \$ -                 | \$ -               | \$ -               |
| Special assessments   | -   | -                          | -   | -                    | -                  | -                  |
| Licenses and permits  | -   | -                          | -   | -                    | -                  | -                  |
| Intergovernmental   | -   | -                          | -   | -                    | -                  | -                  |
| Charges for services  | 431,296   | 300,440                    | -   | -                    | 3,965              | -                  |
| Fines and forfeits  | -   | -                          | -   | 50                   | -                  | -                  |
| Interfund loans   | -   | -                          | -   | -                    | -                  | -                  |
| Other   | -   | -                          | -   | -                    | -                  | -                  |
| <b>Total receipts</b>   | <b>431,296</b>  | <b>300,440</b>             | <b>-</b>                                    | <b>50</b>            | <b>3,965</b>       | <b>-</b>           |
| Disbursements:  |   |                            |   |                      |                    |                    |
| General government  | -   | -                          | -   | 1,148                | -                  | -                  |
| Public safety   | -   | -                          | -   | -                    | 7,249              | -                  |
| Highways and streets  | -   | -                          | -   | -                    | -                  | -                  |
| Health and welfare  | -   | -                          | -   | -                    | -                  | -                  |
| Culture and recreation  | 420,405   | 288,421                    | -   | -                    | -                  | -                  |
| Interfund loans   | -   | -                          | -   | -                    | -                  | -                  |
| Debt service:   |   |                            |   |                      |                    |                    |
| Principal   | -   | -                          | -   | -                    | -                  | -                  |
| Interest  | -   | -                          | -   | -                    | -                  | -                  |
| Capital outlay:   |   |                            |   |                      |                    |                    |
| General government  | -   | -                          | -   | -                    | -                  | -                  |
| Public safety   | -   | -                          | -   | -                    | -                  | -                  |
| Highways and streets  | -   | -                          | -   | -                    | -                  | -                  |
| Health and welfare  | -   | -                          | -   | -                    | -                  | -                  |
| Economic development  | -   | -                          | -   | -                    | -                  | -                  |
| Culture and recreation  | 7,355   | -                          | -   | -                    | -                  | -                  |
| <b>Total disbursements</b>  | <b>427,760</b>  | <b>288,421</b>             | <b>-</b>                                    | <b>1,148</b>         | <b>7,249</b>       | <b>-</b>           |
| Excess (deficiency) of receipts over disbursements  | 3,536   | 12,019                     | -   | (1,098)              | (3,284)            | -                  |
| Other financing sources (uses):   |   |                            |   |                      |                    |                    |
| Tax anticipation warrants received  | -   | -                          | -   | -                    | -                  | -                  |
| Tax anticipation warrants repaid  | -   | -                          | -   | -                    | -                  | -                  |
| Transfers in  | -   | -                          | -   | -                    | -                  | -                  |
| Transfers out   | -   | -                          | (397)                                       | -                    | (4,408)            | (4,897)            |
| Other receipts  | -   | -                          | -   | -                    | -                  | -                  |
| <b>Total other financing sources (uses)</b>   | <b>-</b>  | <b>-</b>                   | <b>(397)</b>                                | <b>-</b>             | <b>(4,408)</b>     | <b>(4,897)</b>     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 3,536   | 12,019                     | (397)                                       | (1,098)              | (7,692)            | (4,897)            |
| Restated cash and investment fund balance - beginning   | 76,606  | 25,258                     | 397   | 4,019                | 9,562              | 4,897              |
| Cash and investment fund balance - ending   | <u>\$ 80,142</u>                                      | <u>\$ 37,277</u>           | <u>\$ -</u>                                 | <u>\$ 2,921</u>      | <u>\$ 1,870</u>    | <u>\$ -</u>        |
| <b>Cash and Investment Assets - Ending</b>  |   |                            |   |                      |                    |                    |
| Cash and investments  | \$ 80,142   | \$ 37,277                  | \$ -  | \$ 2,921             | \$ 1,870           | \$ -               |
| Restricted assets:  |   |                            |   |                      |                    |                    |
| Cash and investments  | -   | -                          | -   | -                    | -                  | -                  |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 80,142</u>                                      | <u>\$ 37,277</u>           | <u>\$ -</u>                                 | <u>\$ 2,921</u>      | <u>\$ 1,870</u>    | <u>\$ -</u>        |
| <b>Cash and Investment Fund Balance - Ending</b>  |   |                            |   |                      |                    |                    |
| Restricted for:   |   |                            |   |                      |                    |                    |
| General government  | \$ -  | \$ -                       | \$ -  | \$ -                 | \$ -               | \$ -               |
| Public safety   | -   | -                          | -   | -                    | -                  | -                  |
| Highways and streets  | -   | -                          | -   | -                    | -                  | -                  |
| Health and welfare  | -   | -                          | -   | -                    | -                  | -                  |
| Culture and recreation  | -   | -                          | -   | -                    | -                  | -                  |
| Debt service  | -   | -                          | -   | -                    | -                  | -                  |
| Capital outlay  | -   | -                          | -   | -                    | -                  | -                  |
| Unrestricted  | 80,142  | 37,277                     | -   | 2,921                | 1,870              | -                  |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 80,142</u>                                      | <u>\$ 37,277</u>           | <u>\$ -</u>                                 | <u>\$ 2,921</u>      | <u>\$ 1,870</u>    | <u>\$ -</u>        |

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

|   | Federal<br>Intergovernmental<br>Co-Op | Donations<br>Family<br>Court | CEDIT<br>Project 5<br>Rule 13 | Inmate<br>Processing<br>Fee | Housing<br>Of<br>Federal<br>Prisoners | Sheriff<br>Grant<br>Seat Belt<br>Enforcement |
|---|---------------------------------------|------------------------------|-------------------------------|-----------------------------|---------------------------------------|--|
| Receipts:   |                                       |                              |                               |                             |                                       |  |
| Taxes   | \$ -                                  | \$ -                         | \$ -                          | \$ -                        | \$ -                                  | \$ -   |
| Special assessments   | -                                     | -                            | -                             | -                           | -                                     | -  |
| Licenses and permits  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Intergovernmental   | -                                     | -                            | -                             | -                           | 602,609                               | -  |
| Charges for services  | -                                     | -                            | -                             | 83,667                      | -                                     | -  |
| Fines and forfeits  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Interfund loans   | -                                     | -                            | -                             | -                           | 50,000                                | -  |
| Other   | -                                     | 23,230                       | -                             | -                           | -                                     | -  |
| <b>Total receipts</b>   | <b>-</b>                              | <b>23,230</b>                | <b>-</b>                      | <b>83,667</b>               | <b>652,609</b>                        | <b>-</b>                                     |
| Disbursements:  |                                       |                              |                               |                             |                                       |  |
| General government  | -                                     | 25,138                       | 4,566                         | -                           | -                                     | -  |
| Public safety   | 24,799                                | -                            | -                             | 149,550                     | 1,142,921                             | -  |
| Highways and streets  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Health and welfare  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Culture and recreation  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Interfund loans   | -                                     | -                            | -                             | -                           | -                                     | -  |
| Debt service:   |                                       |                              |                               |                             |                                       |  |
| Principal   | -                                     | -                            | -                             | -                           | -                                     | -  |
| Interest  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Capital outlay:   |                                       |                              |                               |                             |                                       |  |
| General government  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Public safety   | -                                     | -                            | -                             | -                           | -                                     | -  |
| Highways and streets  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Health and welfare  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Economic development  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Culture and recreation  | -                                     | -                            | -                             | -                           | -                                     | -  |
| <b>Total disbursements</b>  | <b>24,799</b>                         | <b>25,138</b>                | <b>4,566</b>                  | <b>149,550</b>              | <b>1,142,921</b>                      | <b>-</b>                                     |
| Excess (deficiency) of receipts over<br>disbursements   | (24,799)                              | (1,908)                      | (4,566)                       | (65,883)                    | (490,312)                             | -  |
| Other financing sources (uses):   |                                       |                              |                               |                             |                                       |  |
| Tax anticipation warrants received  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Tax anticipation warrants repaid  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Transfers in  | -                                     | -                            | 20,000                        | -                           | 358,457                               | -  |
| Transfers out   | -                                     | -                            | -                             | -                           | -                                     | (23)   |
| Other receipts  | -                                     | -                            | -                             | -                           | -                                     | -  |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                              | <b>-</b>                     | <b>20,000</b>                 | <b>-</b>                    | <b>358,457</b>                        | <b>(23)</b>                                  |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | (24,799)                              | (1,908)                      | 15,434                        | (65,883)                    | (131,855)                             | (23)   |
| Restated cash and investment fund balance - beginning   | 39,365                                | 24,621                       | 66,893                        | 65,883                      | 145,011                               | 23   |
| Cash and investment fund balance - ending   | <u>\$ 14,566</u>                      | <u>\$ 22,713</u>             | <u>\$ 82,327</u>              | <u>\$ -</u>                 | <u>\$ 13,156</u>                      | <u>\$ -</u>                                  |
| <b>Cash and Investment Assets - Ending</b>  |                                       |                              |                               |                             |                                       |  |
| Cash and investments  | \$ 14,566                             | \$ 22,713                    | \$ -                          | \$ -                        | \$ 13,156                             | \$ -   |
| Restricted assets:  |                                       |                              |                               |                             |                                       |  |
| Cash and investments  | -                                     | -                            | 82,327                        | -                           | -                                     | -  |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 14,566</b>                      | <b>\$ 22,713</b>             | <b>\$ 82,327</b>              | <b>\$ -</b>                 | <b>\$ 13,156</b>                      | <b>\$ -</b>                                  |
| <b>Cash and Investment Fund Balance - Ending</b>  |                                       |                              |                               |                             |                                       |  |
| Restricted for:   |                                       |                              |                               |                             |                                       |  |
| General government  | \$ -                                  | \$ -                         | \$ 82,327                     | \$ -                        | \$ -                                  | \$ -   |
| Public safety   | -                                     | -                            | -                             | -                           | -                                     | -  |
| Highways and streets  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Health and welfare  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Culture and recreation  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Debt service  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Capital outlay  | -                                     | -                            | -                             | -                           | -                                     | -  |
| Unrestricted  | 14,566                                | 22,713                       | -                             | -                           | 13,156                                | -  |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 14,566</b>                      | <b>\$ 22,713</b>             | <b>\$ 82,327</b>              | <b>\$ -</b>                 | <b>\$ 13,156</b>                      | <b>\$ -</b>                                  |

PORTER 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)

|   | Community<br>Emergency<br>Response<br>Grant | Federal<br>Jail<br>Commissioners | Sheriff<br>DEA<br>Proceeds | Porter<br>County<br>Alternative<br>Dispute<br>Resolution | Home<br>Detention<br>User<br>Fees | Bioterrorism<br>Response<br>Grant<br>Health |
|---|---|----------------------------------|----------------------------|--|-----------------------------------|---|
| Receipts:   |   |                                  |                            |  |                                   |   |
| Taxes   | \$ -  | \$ -                             | \$ -                       | \$ -   | \$ -                              | \$ -  |
| Special assessments   | -   | -                                | -                          | -  | -                                 | -   |
| Licenses and permits  | -   | -                                | -                          | -  | -                                 | -   |
| Intergovernmental   | -   | 416,694                          | -                          | -  | -                                 | 57,176                                      |
| Charges for services  | -   | -                                | 62,624                     | -  | 4,463                             | -   |
| Fines and forfeits  | -   | -                                | -                          | 15,460   | -                                 | -   |
| Interfund loans   | -   | -                                | -                          | -  | -                                 | -   |
| Other   | 1,100                                       | -                                | -                          | -  | -                                 | -   |
| <b>Total receipts</b>   | <b>1,100</b>                                | <b>416,694</b>                   | <b>62,624</b>              | <b>15,460</b>  | <b>4,463</b>                      | <b>57,176</b>                               |
| Disbursements:  |   |                                  |                            |  |                                   |   |
| General government  | -   | -                                | -                          | 10,962   | -                                 | -   |
| Public safety   | 21  | 798,377                          | 4,932                      | -  | -                                 | 60,616                                      |
| Highways and streets  | -   | -                                | -                          | -  | -                                 | -   |
| Health and welfare  | -   | -                                | -                          | -  | -                                 | -   |
| Culture and recreation  | -   | -                                | -                          | -  | -                                 | -   |
| Interfund loans   | -   | -                                | -                          | -  | -                                 | -   |
| Debt service:   |   |                                  |                            |  |                                   |   |
| Principal   | -   | -                                | -                          | -  | -                                 | -   |
| Interest  | -   | -                                | -                          | -  | -                                 | -   |
| Capital outlay:   |   |                                  |                            |  |                                   |   |
| General government  | -   | -                                | -                          | -  | -                                 | 523   |
| Public safety   | -   | -                                | -                          | -  | -                                 | -   |
| Highways and streets  | -   | -                                | -                          | -  | -                                 | -   |
| Health and welfare  | -   | -                                | -                          | -  | -                                 | -   |
| Economic development  | -   | -                                | -                          | -  | -                                 | -   |
| Culture and recreation  | -   | -                                | -                          | -  | -                                 | -   |
| <b>Total disbursements</b>  | <b>21</b>                                   | <b>798,377</b>                   | <b>4,932</b>               | <b>10,962</b>  | <b>-</b>                          | <b>61,139</b>                               |
| Excess (deficiency) of receipts over disbursements  | 1,079                                       | (381,683)                        | 57,692                     | 4,498  | 4,463                             | (3,963)                                     |
| Other financing sources (uses):   |   |                                  |                            |  |                                   |   |
| Tax anticipation warrants received  | -   | -                                | -                          | -  | -                                 | -   |
| Tax anticipation warrants repaid  | -   | -                                | -                          | -  | -                                 | -   |
| Transfers in  | -   | -                                | -                          | -  | -                                 | -   |
| Transfers out   | -   | -                                | -                          | -  | -                                 | -   |
| Other receipts  | -   | -                                | -                          | -  | -                                 | -   |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                                    | <b>-</b>                         | <b>-</b>                   | <b>-</b>   | <b>-</b>                          | <b>-</b>                                    |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,079                                       | (381,683)                        | 57,692                     | 4,498  | 4,463                             | (3,963)                                     |
| Restated cash and investment fund balance - beginning   | 224   | 527,753                          | 85,644                     | 35,079   | 8,853                             | 23,489                                      |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 1,303</b>                             | <b>\$ 146,070</b>                | <b>\$ 143,336</b>          | <b>\$ 39,577</b>   | <b>\$ 13,316</b>                  | <b>\$ 19,526</b>                            |
| <b><u>Cash and Investment Assets - Ending</u></b>   |   |                                  |                            |  |                                   |   |
| Cash and investments  | \$ -  | \$ -                             | \$ -                       | \$ 39,577  | \$ 13,316                         | \$ -  |
| Restricted assets:  |   |                                  |                            |  |                                   |   |
| Cash and investments  | 1,303                                       | 146,070                          | 143,336                    | -  | -                                 | 19,526                                      |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 1,303</b>                             | <b>\$ 146,070</b>                | <b>\$ 143,336</b>          | <b>\$ 39,577</b>   | <b>\$ 13,316</b>                  | <b>\$ 19,526</b>                            |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |   |                                  |                            |  |                                   |   |
| Restricted for:   |   |                                  |                            |  |                                   |   |
| General government  | \$ -  | \$ -                             | \$ -                       | \$ -   | \$ -                              | \$ -  |
| Public safety   | 1,303                                       | 146,070                          | 143,336                    | -  | -                                 | 19,526                                      |
| Highways and streets  | -   | -                                | -                          | -  | -                                 | -   |
| Health and welfare  | -   | -                                | -                          | -  | -                                 | -   |
| Culture and recreation  | -   | -                                | -                          | -  | -                                 | -   |
| Debt service  | -   | -                                | -                          | -  | -                                 | -   |
| Capital outlay  | -   | -                                | -                          | -  | -                                 | -   |
| Unrestricted  | -   | -                                | -                          | 39,577   | 13,316                            | -   |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 1,303</b>                             | <b>\$ 146,070</b>                | <b>\$ 143,336</b>          | <b>\$ 39,577</b>   | <b>\$ 13,316</b>                  | <b>\$ 19,526</b>                            |

PORTER 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)

|   | Drug<br>Money<br>Fund | Juvenile<br>Detention<br>Service<br>Fee | Citizens<br>Corp<br>Grant | School<br>Probation | Project<br>Care | Quest<br>System<br>Grant |
|---|-----------------------|---|---------------------------|---------------------|-----------------|--------------------------|
| <b>Receipts:</b>  |                       |   |                           |                     |                 |                          |
| Taxes   | \$ -                  | \$ -                                    | \$ -                      | \$ -                | \$ -            | \$ -                     |
| Special assessments   | -                     | -                                       | -                         | -                   | -               | -                        |
| Licenses and permits  | -                     | -                                       | -                         | -                   | -               | -                        |
| Intergovernmental   | -                     | -                                       | -                         | -                   | -               | -                        |
| Charges for services  | -                     | 94,146                                  | -                         | -                   | -               | -                        |
| Fines and forfeits  | -                     | -                                       | -                         | -                   | -               | -                        |
| Interfund loans   | -                     | -                                       | -                         | -                   | -               | -                        |
| Other   | -                     | -                                       | -                         | 18,000              | -               | -                        |
| <b>Total receipts</b>   | <b>-</b>              | <b>94,146</b>                           | <b>-</b>                  | <b>18,000</b>       | <b>-</b>        | <b>-</b>                 |
| <b>Disbursements:</b>   |                       |   |                           |                     |                 |                          |
| General government  | -                     | -                                       | -                         | 22,627              | -               | -                        |
| Public safety   | 5,637                 | 22,812                                  | -                         | -                   | -               | -                        |
| Highways and streets  | -                     | -                                       | -                         | -                   | -               | -                        |
| Health and welfare  | -                     | -                                       | -                         | -                   | -               | -                        |
| Culture and recreation  | -                     | -                                       | -                         | -                   | -               | -                        |
| Interfund loans   | -                     | -                                       | -                         | -                   | -               | -                        |
| Debt service:   |                       |   |                           |                     |                 |                          |
| Principal   | -                     | -                                       | -                         | -                   | -               | -                        |
| Interest  | -                     | -                                       | -                         | -                   | -               | -                        |
| Capital outlay:   |                       |   |                           |                     |                 |                          |
| General government  | -                     | -                                       | -                         | -                   | -               | -                        |
| Public safety   | -                     | -                                       | -                         | -                   | -               | -                        |
| Highways and streets  | -                     | -                                       | -                         | -                   | -               | -                        |
| Health and welfare  | -                     | -                                       | -                         | -                   | -               | -                        |
| Economic development  | -                     | -                                       | -                         | -                   | -               | -                        |
| Culture and recreation  | -                     | -                                       | -                         | -                   | -               | -                        |
| <b>Total disbursements</b>  | <b>5,637</b>          | <b>22,812</b>                           | <b>-</b>                  | <b>22,627</b>       | <b>-</b>        | <b>-</b>                 |
| Excess (deficiency) of receipts over disbursements  | (5,637)               | 71,334                                  | -                         | (4,627)             | -               | -                        |
| <b>Other financing sources (uses):</b>  |                       |   |                           |                     |                 |                          |
| Tax anticipation warrants received  | -                     | -                                       | -                         | -                   | -               | -                        |
| Tax anticipation warrants repaid  | -                     | -                                       | -                         | -                   | -               | -                        |
| Transfers in  | -                     | -                                       | -                         | -                   | -               | -                        |
| Transfers out   | -                     | -                                       | -                         | -                   | -               | -                        |
| Other receipts  | -                     | -                                       | -                         | -                   | -               | -                        |
| <b>Total other financing sources (uses)</b>   | <b>-</b>              | <b>-</b>                                | <b>-</b>                  | <b>-</b>            | <b>-</b>        | <b>-</b>                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (5,637)               | 71,334                                  | -                         | (4,627)             | -               | -                        |
| Restated cash and investment fund balance - beginning   | 5,637                 | 121,261                                 | 2,000                     | 26,454              | 2,636           | 24                       |
| Cash and investment fund balance - ending   | <u>\$ -</u>           | <u>\$ 192,595</u>                       | <u>\$ 2,000</u>           | <u>\$ 21,827</u>    | <u>\$ 2,636</u> | <u>\$ 24</u>             |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                       |   |                           |                     |                 |                          |
| Cash and investments  | \$ -                  | \$ 192,595                              | \$ -                      | \$ 21,827           | \$ -            | \$ -                     |
| Restricted assets:  |                       |   |                           |                     |                 |                          |
| Cash and investments  | -                     | -                                       | 2,000                     | -                   | 2,636           | 24                       |
| <b>Total cash and investment assets - ending</b>  | <b>\$ -</b>           | <b>\$ 192,595</b>                       | <b>\$ 2,000</b>           | <b>\$ 21,827</b>    | <b>\$ 2,636</b> | <b>\$ 24</b>             |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                       |   |                           |                     |                 |                          |
| Restricted for:   |                       |   |                           |                     |                 |                          |
| General government  | \$ -                  | \$ -                                    | \$ 2,000                  | \$ -                | \$ -            | \$ 24                    |
| Public safety   | -                     | -                                       | -                         | -                   | -               | -                        |
| Highways and streets  | -                     | -                                       | -                         | -                   | -               | -                        |
| Health and welfare  | -                     | -                                       | -                         | -                   | -               | -                        |
| Culture and recreation  | -                     | -                                       | -                         | -                   | 2,636           | -                        |
| Debt service  | -                     | -                                       | -                         | -                   | -               | -                        |
| Capital outlay  | -                     | -                                       | -                         | -                   | -               | -                        |
| Unrestricted  | -                     | 192,595                                 | -                         | 21,827              | -               | -                        |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ -</b>           | <b>\$ 192,595</b>                       | <b>\$ 2,000</b>           | <b>\$ 21,827</b>    | <b>\$ 2,636</b> | <b>\$ 24</b>             |

PORTER 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<br>Security<br>Protection | CEDIT<br>Project 8<br>Promote<br>Porter County | Sex and<br>Violent<br>Offender Fund | Animal<br>Shelter<br>Fees | Drug<br>Court<br>Testing | OWI<br>Fatal<br>Drug/Alcohol<br>Testing |
|---|------------------------------------|--|-------------------------------------|---------------------------|--------------------------|---|
| Receipts:   |                                    |  |                                     |                           |                          |   |
| Taxes   | \$ -                               | \$ -   | \$ -                                | \$ -                      | \$ -                     | \$ -                                    |
| Special assessments   | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Licenses and permits  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Intergovernmental   | -                                  | -  | -                                   | -                         | -                        | 10,000                                  |
| Charges for services  | 64,782                             | -  | -                                   | 36,455                    | -                        | -                                       |
| Fines and forfeits  | -                                  | -  | 4,176                               | -                         | 8,000                    | -                                       |
| Interfund loans   | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Other   | -                                  | -  | -                                   | -                         | -                        | -                                       |
| <b>Total receipts</b>   | <b>64,782</b>                      | <b>-</b>                                       | <b>4,176</b>                        | <b>36,455</b>             | <b>8,000</b>             | <b>10,000</b>                           |
| Disbursements:  |                                    |  |                                     |                           |                          |   |
| General government  | -                                  | 75,000   | -                                   | -                         | -                        | -                                       |
| Public safety   | -                                  | -  | -                                   | -                         | -                        | 975                                     |
| Highways and streets  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Health and welfare  | -                                  | -  | -                                   | 17,313                    | -                        | -                                       |
| Culture and recreation  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Interfund loans   | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Debt service:   |                                    |  |                                     |                           |                          |   |
| Principal   | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Interest  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Capital outlay:   |                                    |  |                                     |                           |                          |   |
| General government  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Public safety   | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Highways and streets  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Health and welfare  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Economic development  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Culture and recreation  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| <b>Total disbursements</b>  | <b>-</b>                           | <b>75,000</b>                                  | <b>-</b>                            | <b>17,313</b>             | <b>-</b>                 | <b>975</b>                              |
| Excess (deficiency) of receipts over disbursements  | 64,782                             | (75,000)                                       | 4,176                               | 19,142                    | 8,000                    | 9,025                                   |
| Other financing sources (uses):   |                                    |  |                                     |                           |                          |   |
| Tax anticipation warrants received  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Tax anticipation warrants repaid  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Transfers in  | -                                  | 150,000  | -                                   | -                         | -                        | -                                       |
| Transfers out   | -                                  | -  | (1,247)                             | -                         | -                        | -                                       |
| Other receipts  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                           | <b>150,000</b>                                 | <b>(1,247)</b>                      | <b>-</b>                  | <b>-</b>                 | <b>-</b>                                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 64,782                             | 75,000   | 2,929                               | 19,142                    | 8,000                    | 9,025                                   |
| Restated cash and investment fund balance - beginning   | 149,812                            | -  | -                                   | -                         | -                        | -                                       |
| <b>Cash and investment fund balance - ending</b>  | <b>214,594</b>                     | <b>75,000</b>                                  | <b>2,929</b>                        | <b>19,142</b>             | <b>8,000</b>             | <b>9,025</b>                            |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                                    |  |                                     |                           |                          |   |
| Cash and investments  | \$ 214,594                         | \$ -   | \$ -                                | \$ 19,142                 | \$ 8,000                 | \$ 9,025                                |
| Restricted assets:  |                                    |  |                                     |                           |                          |   |
| Cash and investments  | -                                  | 75,000   | 2,929                               | -                         | -                        | -                                       |
| <b>Total cash and investment assets - ending</b>  | <b>214,594</b>                     | <b>75,000</b>                                  | <b>2,929</b>                        | <b>19,142</b>             | <b>8,000</b>             | <b>9,025</b>                            |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                                    |  |                                     |                           |                          |   |
| Restricted for:   |                                    |  |                                     |                           |                          |   |
| General government  | \$ -                               | \$ 75,000                                      | \$ -                                | \$ -                      | \$ -                     | \$ -                                    |
| Public safety   | -                                  | -  | 2,929                               | -                         | -                        | -                                       |
| Highways and streets  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Health and welfare  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Culture and recreation  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Debt service  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Capital outlay  | -                                  | -  | -                                   | -                         | -                        | -                                       |
| Unrestricted  | 214,594                            | -  | -                                   | 19,142                    | 8,000                    | 9,025                                   |
| <b>Total cash and investment fund balance - ending</b>  | <b>214,594</b>                     | <b>75,000</b>                                  | <b>2,929</b>                        | <b>19,142</b>             | <b>8,000</b>             | <b>9,025</b>                            |

PORTER 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)

|   | Health<br>Performance | State<br>Meeting<br>Recorder | CEDIT<br>Project 7<br>Planning<br>And Zoning | TMA<br>Collections | Hospital<br>Interest | Donations<br>Expo<br>Center |
|---|-----------------------|------------------------------|--|--------------------|----------------------|-----------------------------|
| Receipts:   |                       |                              |  |                    |                      |                             |
| Taxes   | \$ -                  | \$ -                         | \$ -   | \$ -               | \$ -                 | \$ -                        |
| Special assessments   | -                     | -                            | -  | -                  | -                    | -                           |
| Licenses and permits  | -                     | -                            | -  | -                  | -                    | -                           |
| Intergovernmental   | 10,000                | -                            | -  | -                  | -                    | -                           |
| Charges for services  | -                     | -                            | -  | -                  | -                    | -                           |
| Fines and forfeits  | -                     | -                            | -  | -                  | -                    | -                           |
| Interfund loans   | -                     | -                            | -  | -                  | -                    | -                           |
| Other   | -                     | 19,835                       | -  | 3,808              | 3,504,909            | 544                         |
| <b>Total receipts</b>   | <b>10,000</b>         | <b>19,835</b>                | <b>-</b>                                     | <b>3,808</b>       | <b>3,504,909</b>     | <b>544</b>                  |
| Disbursements:  |                       |                              |  |                    |                      |                             |
| General government  | -                     | 24,978                       | -  | -                  | -                    | -                           |
| Public safety   | -                     | -                            | -  | -                  | -                    | -                           |
| Highways and streets  | -                     | -                            | -  | -                  | -                    | -                           |
| Health and welfare  | -                     | -                            | -  | -                  | -                    | -                           |
| Culture and recreation  | -                     | -                            | -  | -                  | -                    | -                           |
| Interfund loans   | -                     | -                            | -  | -                  | -                    | -                           |
| Debt service:   |                       |                              |  |                    |                      |                             |
| Principal   | -                     | -                            | -  | -                  | -                    | -                           |
| Interest  | -                     | -                            | -  | -                  | -                    | -                           |
| Capital outlay:   |                       |                              |  |                    |                      |                             |
| General government  | -                     | -                            | -  | -                  | -                    | -                           |
| Public safety   | -                     | -                            | -  | -                  | -                    | -                           |
| Highways and streets  | -                     | -                            | -  | -                  | -                    | -                           |
| Health and welfare  | -                     | -                            | -  | -                  | -                    | -                           |
| Economic development  | -                     | -                            | -  | -                  | -                    | -                           |
| Culture and recreation  | -                     | -                            | -  | -                  | -                    | -                           |
| <b>Total disbursements</b>  | <b>-</b>              | <b>24,978</b>                | <b>-</b>                                     | <b>-</b>           | <b>-</b>             | <b>-</b>                    |
| Excess (deficiency) of receipts over disbursements  | 10,000                | (5,143)                      | -  | 3,808              | 3,504,909            | 544                         |
| Other financing sources (uses):   |                       |                              |  |                    |                      |                             |
| Tax anticipation warrants received  | -                     | -                            | -  | -                  | -                    | -                           |
| Tax anticipation warrants repaid  | -                     | -                            | -  | -                  | -                    | -                           |
| Transfers in  | -                     | -                            | -  | -                  | -                    | -                           |
| Transfers out   | -                     | -                            | -  | -                  | -                    | -                           |
| Other receipts  | -                     | -                            | -  | -                  | -                    | -                           |
| <b>Total other financing sources (uses)</b>   | <b>-</b>              | <b>-</b>                     | <b>-</b>                                     | <b>-</b>           | <b>-</b>             | <b>-</b>                    |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 10,000                | (5,143)                      | -  | 3,808              | 3,504,909            | 544                         |
| Restated cash and investment fund balance - beginning   | -                     | 15,925                       | 83,832                                       | 422,192            | 2,769,563            | 3,714                       |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 10,000</b>      | <b>\$ 10,782</b>             | <b>\$ 83,832</b>                             | <b>\$ 426,000</b>  | <b>\$ 6,274,472</b>  | <b>\$ 4,258</b>             |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                       |                              |  |                    |                      |                             |
| Cash and investments  | \$ 10,000             | \$ -                         | \$ -   | \$ 426,000         | \$ 6,274,472         | \$ 4,258                    |
| Restricted assets:  |                       |                              |  |                    |                      |                             |
| Cash and investments  | -                     | 10,782                       | 83,832                                       | -                  | -                    | -                           |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 10,000</b>      | <b>\$ 10,782</b>             | <b>\$ 83,832</b>                             | <b>\$ 426,000</b>  | <b>\$ 6,274,472</b>  | <b>\$ 4,258</b>             |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                       |                              |  |                    |                      |                             |
| Restricted for:   |                       |                              |  |                    |                      |                             |
| General government  | \$ -                  | \$ 10,782                    | \$ 83,832                                    | \$ -               | \$ -                 | \$ -                        |
| Public safety   | -                     | -                            | -  | -                  | -                    | -                           |
| Highways and streets  | -                     | -                            | -  | -                  | -                    | -                           |
| Health and welfare  | -                     | -                            | -  | -                  | -                    | -                           |
| Culture and recreation  | -                     | -                            | -  | -                  | -                    | -                           |
| Debt service  | -                     | -                            | -  | -                  | -                    | -                           |
| Capital outlay  | -                     | -                            | -  | -                  | -                    | -                           |
| Unrestricted  | 10,000                | -                            | -  | 426,000            | 6,274,472            | 4,258                       |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 10,000</b>      | <b>\$ 10,782</b>             | <b>\$ 83,832</b>                             | <b>\$ 426,000</b>  | <b>\$ 6,274,472</b>  | <b>\$ 4,258</b>             |

PORTER 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)

|  | Garage<br>Fund  | CEDIT<br>Unallocated | Northwestern<br>Indiana<br>Regional<br>Planning<br>Commission | CEDIT<br>Project 9<br>Museum/Opera<br>House | CEDIT<br>Project 6<br>Regional<br>Transportation | CEDIT<br>Project 3<br>Building<br>Maintenance |
|--|-----------------|----------------------|---|---|--|---|
| <b>Receipts:</b>   |                 |                      |   |   |  |   |
| Taxes  | \$ -            | \$ 5,648,719         | \$ 87,410   | \$ -  | \$ -   | \$ -  |
| Special assessments  | -               | -                    | -   | -   | -  | -   |
| Licenses and permits   | -               | -                    | -   | -   | -  | -   |
| Intergovernmental  | -               | -                    | -   | -   | -  | -   |
| Charges for services   | -               | -                    | -   | -   | -  | -   |
| Fines and forfeits   | -               | -                    | -   | -   | -  | -   |
| Interfund loans  | -               | -                    | -   | -   | -  | -   |
| Other  | 4,799           | -                    | -   | -   | -  | -   |
| <b>Total receipts</b>  | <b>4,799</b>    | <b>5,648,719</b>     | <b>87,410</b>   | <b>-</b>                                    | <b>-</b>   | <b>-</b>                                      |
| <b>Disbursements:</b>  |                 |                      |   |   |  |   |
| General government   | 1,097           | -                    | 102,759   | -   | -  | 225,570                                       |
| Public safety  | -               | -                    | -   | -   | -  | -   |
| Highways and streets   | -               | -                    | -   | -   | -  | -   |
| Health and welfare   | -               | -                    | -   | -   | -  | -   |
| Culture and recreation   | -               | -                    | -   | 11,385                                      | -  | -   |
| Interfund loans  | -               | -                    | -   | -   | -  | -   |
| Debt service:  |                 |                      |   |   |  |   |
| Principal  | -               | -                    | -   | -   | -  | -   |
| Interest   | -               | -                    | -   | -   | -  | -   |
| Capital outlay:  |                 |                      |   |   |  |   |
| General government   | -               | -                    | -   | -   | -  | -   |
| Public safety  | -               | -                    | -   | -   | -  | -   |
| Highways and streets   | -               | -                    | -   | -   | -  | -   |
| Health and welfare   | -               | -                    | -   | -   | -  | -   |
| Economic development   | -               | -                    | -   | -   | -  | -   |
| Culture and recreation   | -               | -                    | -   | -   | -  | -   |
| <b>Total disbursements</b>   | <b>1,097</b>    | <b>-</b>             | <b>102,759</b>  | <b>11,385</b>                               | <b>-</b>   | <b>225,570</b>                                |
| <b>Excess (deficiency) of receipts over disbursements</b>  | <b>3,702</b>    | <b>5,648,719</b>     | <b>(15,349)</b>   | <b>(11,385)</b>                             | <b>-</b>   | <b>(225,570)</b>                              |
| <b>Other financing sources (uses):</b>   |                 |                      |   |   |  |   |
| Tax anticipation warrants received   | -               | -                    | -   | -   | -  | -   |
| Tax anticipation warrants repaid   | -               | -                    | -   | -   | -  | -   |
| Transfers in   | -               | -                    | -   | -   | -  | 200,000                                       |
| Transfers out  | -               | (4,105,958)          | -   | -   | (620,444)  | -   |
| Other receipts   | -               | -                    | -   | -   | -  | -   |
| <b>Total other financing sources (uses)</b>  | <b>-</b>        | <b>(4,105,958)</b>   | <b>-</b>  | <b>-</b>                                    | <b>(620,444)</b>                                 | <b>200,000</b>                                |
| <b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b> | <b>3,702</b>    | <b>1,542,761</b>     | <b>(15,349)</b>   | <b>(11,385)</b>                             | <b>(620,444)</b>                                 | <b>(25,570)</b>                               |
| <b>Restated cash and investment fund balance - beginning</b>   | <b>4,507</b>    | <b>2,526,341</b>     | <b>40,564</b>   | <b>13,388</b>                               | <b>620,444</b>                                   | <b>168,784</b>                                |
| <b>Cash and investment fund balance - ending</b>   | <b>\$ 8,209</b> | <b>\$ 4,069,102</b>  | <b>\$ 25,215</b>  | <b>\$ 2,003</b>                             | <b>\$ -</b>                                      | <b>\$ 143,214</b>                             |
| <b><u>Cash and Investment Assets - Ending</u></b>  |                 |                      |   |   |  |   |
| Cash and investments   | \$ 8,209        | \$ -                 | \$ 25,215   | \$ -  | \$ -   | \$ -  |
| Restricted assets:   |                 |                      |   |   |  |   |
| Cash and investments   | -               | 4,069,102            | -   | 2,003                                       | -  | 143,214                                       |
| <b>Total cash and investment assets - ending</b>   | <b>\$ 8,209</b> | <b>\$ 4,069,102</b>  | <b>\$ 25,215</b>  | <b>\$ 2,003</b>                             | <b>\$ -</b>                                      | <b>\$ 143,214</b>                             |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>  |                 |                      |   |   |  |   |
| Restricted for:  |                 |                      |   |   |  |   |
| General government   | \$ -            | \$ 4,069,102         | \$ -  | \$ -  | \$ -   | \$ 143,214                                    |
| Public safety  | -               | -                    | -   | -   | -  | -   |
| Highways and streets   | -               | -                    | -   | -   | -  | -   |
| Health and welfare   | -               | -                    | -   | -   | -  | -   |
| Culture and recreation   | -               | -                    | -   | 2,003                                       | -  | -   |
| Debt service   | -               | -                    | -   | -   | -  | -   |
| Capital outlay   | -               | -                    | -   | -   | -  | -   |
| Unrestricted   | 8,209           | -                    | 25,215  | -   | -  | -   |
| <b>Total cash and investment fund balance - ending</b>   | <b>\$ 8,209</b> | <b>\$ 4,069,102</b>  | <b>\$ 25,215</b>  | <b>\$ 2,003</b>                             | <b>\$ -</b>                                      | <b>\$ 143,214</b>                             |

PORTER 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<br>Service<br>Center<br>Lease<br>Rental | County<br>Building<br>Bonds | Jail<br>Lease<br>Rental | Major<br>Moves<br>Interest | Juvenile<br>Housing<br>Debt | Cumulative<br>Capital<br>Development |
|---|--|-----------------------------|-------------------------|----------------------------|-----------------------------|--------------------------------------|
| Receipts:   |  |                             |                         |                            |                             |                                      |
| Taxes   | \$ 57,233  | \$ 57,233                   | \$ 2,639,870            | \$ -                       | \$ 103,393                  | \$ 2,165,392                         |
| Special assessments   | -  | -                           | -                       | -                          | -                           | -                                    |
| Licenses and permits  | -  | -                           | -                       | -                          | -                           | -                                    |
| Intergovernmental   | 10,867   | 10,951                      | 173,831                 | -                          | 7,351                       | 137,989                              |
| Charges for services  | -  | -                           | -                       | -                          | -                           | -                                    |
| Fines and forfeits  | -  | -                           | -                       | -                          | -                           | -                                    |
| Interfund loans   | -  | -                           | -                       | -                          | -                           | -                                    |
| Other   | -  | -                           | -                       | 406,241                    | -                           | 64                                   |
| <b>Total receipts</b>   | <b>68,100</b>                                    | <b>68,184</b>               | <b>2,813,701</b>        | <b>406,241</b>             | <b>110,744</b>              | <b>2,303,445</b>                     |
| Disbursements:  |  |                             |                         |                            |                             |                                      |
| General government  | -  | -                           | -                       | -                          | -                           | -                                    |
| Public safety   | -  | -                           | -                       | -                          | -                           | -                                    |
| Highways and streets  | -  | -                           | -                       | -                          | -                           | -                                    |
| Health and welfare  | -  | -                           | -                       | -                          | -                           | -                                    |
| Culture and recreation  | -  | -                           | -                       | -                          | -                           | -                                    |
| Interfund loans   | 32,055   | 33,792                      | 1,073,998               | -                          | 35,970                      | -                                    |
| Debt service:   |  |                             |                         |                            |                             |                                      |
| Principal   | 560,000  | 615,500                     | 1,335,000               | -                          | -                           | -                                    |
| Interest  | 165,219  | 115,753                     | 1,611,000               | 92,550                     | 126,494                     | -                                    |
| Capital outlay:   |  |                             |                         |                            |                             |                                      |
| General government  | -  | -                           | -                       | -                          | -                           | 1,005,224                            |
| Public safety   | -  | -                           | -                       | -                          | -                           | -                                    |
| Highways and streets  | -  | -                           | -                       | -                          | -                           | -                                    |
| Health and welfare  | -  | -                           | -                       | -                          | -                           | -                                    |
| Economic development  | -  | -                           | -                       | -                          | -                           | -                                    |
| Culture and recreation  | -  | -                           | -                       | -                          | -                           | -                                    |
| <b>Total disbursements</b>  | <b>757,274</b>                                   | <b>765,045</b>              | <b>4,019,998</b>        | <b>92,550</b>              | <b>162,464</b>              | <b>1,005,224</b>                     |
| Excess (deficiency) of receipts over disbursements  | (689,174)  | (696,861)                   | (1,206,297)             | 313,691                    | (51,720)                    | 1,298,221                            |
| Other financing sources (uses):   |  |                             |                         |                            |                             |                                      |
| Tax anticipation warrants received  | 689,174  | 696,861                     | 1,206,297               | -                          | 51,720                      | -                                    |
| Tax anticipation warrants repaid  | -  | -                           | -                       | -                          | -                           | -                                    |
| Transfers in  | -  | -                           | -                       | -                          | -                           | -                                    |
| Transfers out   | -  | -                           | -                       | -                          | -                           | -                                    |
| Other receipts  | -  | -                           | -                       | -                          | -                           | -                                    |
| <b>Total other financing sources (uses)</b>   | <b>689,174</b>                                   | <b>696,861</b>              | <b>1,206,297</b>        | <b>-</b>                   | <b>51,720</b>               | <b>-</b>                             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -  | -                           | -                       | 313,691                    | -                           | 1,298,221                            |
| Restated cash and investment fund balance - beginning   | -  | -                           | -                       | 498,651                    | -                           | 657,699                              |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ -</b>                                      | <b>\$ -</b>                 | <b>\$ -</b>             | <b>\$ 812,342</b>          | <b>\$ -</b>                 | <b>\$ 1,955,920</b>                  |
| <b><u>Cash and Investment Assets - Ending</u></b>   |  |                             |                         |                            |                             |                                      |
| Cash and investments  | \$ -   | \$ -                        | \$ -                    | \$ -                       | \$ -                        | \$ -                                 |
| Restricted assets:  |  |                             |                         |                            |                             |                                      |
| Cash and investments  | -  | -                           | -                       | 812,342                    | -                           | 1,955,920                            |
| <b>Total cash and investment assets - ending</b>  | <b>\$ -</b>                                      | <b>\$ -</b>                 | <b>\$ -</b>             | <b>\$ 812,342</b>          | <b>\$ -</b>                 | <b>\$ 1,955,920</b>                  |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |  |                             |                         |                            |                             |                                      |
| Restricted for:   |  |                             |                         |                            |                             |                                      |
| General government  | \$ -   | \$ -                        | \$ -                    | \$ -                       | \$ -                        | \$ -                                 |
| Public safety   | -  | -                           | -                       | -                          | -                           | -                                    |
| Highways and streets  | -  | -                           | -                       | -                          | -                           | -                                    |
| Health and welfare  | -  | -                           | -                       | -                          | -                           | -                                    |
| Culture and recreation  | -  | -                           | -                       | -                          | -                           | -                                    |
| Debt service  | -  | -                           | -                       | 812,342                    | -                           | -                                    |
| Capital outlay  | -  | -                           | -                       | -                          | -                           | 1,955,920                            |
| Unrestricted  | -  | -                           | -                       | -                          | -                           | -                                    |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ -</b>                                      | <b>\$ -</b>                 | <b>\$ -</b>             | <b>\$ 812,342</b>          | <b>\$ -</b>                 | <b>\$ 1,955,920</b>                  |

PORTER 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)

|   | Park<br>Capital  | Cumulative<br>Bridge | CEDIT<br>Project 1<br>Right<br>Of Ways | General<br>Drain<br>Improvement | Major<br>Moves<br>Borrowing<br>Revenue | CEDIT<br>Project 2<br>Highways |
|---|------------------|----------------------|--|---------------------------------|--|--------------------------------|
| <b>Receipts:</b>  |                  |                      |  |                                 |  |                                |
| Taxes   | \$ -             | \$ 697,546           | \$ -                                   | \$ -                            | \$ -                                   | \$ -                           |
| Special assessments   | -                | -                    | -                                      | -                               | -                                      | -                              |
| Licenses and permits  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Intergovernmental   | -                | 41,693               | -                                      | -                               | -                                      | -                              |
| Charges for services  | 3,290            | -                    | -                                      | -                               | -                                      | -                              |
| Fines and forfeits  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Interfund loans   | -                | 1,931,630            | -                                      | -                               | -                                      | -                              |
| Other   | -                | 219,790              | -                                      | 251,397                         | 12,524                                 | -                              |
| <b>Total receipts</b>   | <b>3,290</b>     | <b>2,890,659</b>     | <b>-</b>                               | <b>251,397</b>                  | <b>12,524</b>                          | <b>-</b>                       |
| <b>Disbursements:</b>   |                  |                      |  |                                 |  |                                |
| General government  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Public safety   | -                | -                    | -                                      | -                               | -                                      | -                              |
| Highways and streets  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Health and welfare  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Culture and recreation  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Interfund loans   | -                | 1,050,000            | -                                      | -                               | -                                      | -                              |
| Debt service:   |                  |                      |  |                                 |  |                                |
| Principal   | -                | -                    | -                                      | -                               | -                                      | -                              |
| Interest  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Capital outlay:   |                  |                      |  |                                 |  |                                |
| General government  | -                | -                    | -                                      | 237,748                         | -                                      | -                              |
| Public safety   | -                | -                    | -                                      | -                               | -                                      | -                              |
| Highways and streets  | -                | 867,997              | -                                      | -                               | 292,888                                | 542,890                        |
| Health and welfare  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Economic development  | -                | -                    | 1,155,092                              | -                               | -                                      | -                              |
| Culture and recreation  | 1,850            | -                    | -                                      | -                               | -                                      | -                              |
| <b>Total disbursements</b>  | <b>1,850</b>     | <b>1,917,997</b>     | <b>1,155,092</b>                       | <b>237,748</b>                  | <b>292,888</b>                         | <b>542,890</b>                 |
| Excess (deficiency) of receipts over disbursements  | 1,440            | 972,662              | (1,155,092)                            | 13,649                          | (280,364)                              | (542,890)                      |
| <b>Other financing sources (uses):</b>  |                  |                      |  |                                 |  |                                |
| Tax anticipation warrants received  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Tax anticipation warrants repaid  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Transfers in  | -                | -                    | 1,100,000                              | -                               | -                                      | 600,000                        |
| Transfers out   | -                | -                    | -                                      | -                               | -                                      | -                              |
| Other receipts  | -                | -                    | -                                      | -                               | -                                      | -                              |
| <b>Total other financing sources (uses)</b>   | <b>-</b>         | <b>-</b>             | <b>1,100,000</b>                       | <b>-</b>                        | <b>-</b>                               | <b>600,000</b>                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,440            | 972,662              | (55,092)                               | 13,649                          | (280,364)                              | 57,110                         |
| Restated cash and investment fund balance - beginning   | 17,381           | 2,829,926            | 416,305                                | 163,788                         | 973,299                                | 573,038                        |
| <b>Cash and investment fund balance - ending</b>  | <b>\$ 18,821</b> | <b>\$ 3,802,588</b>  | <b>\$ 361,213</b>                      | <b>\$ 177,437</b>               | <b>\$ 692,935</b>                      | <b>\$ 630,148</b>              |
| <b><u>Cash and Investment Assets - Ending</u></b>   |                  |                      |  |                                 |  |                                |
| Cash and investments  | \$ -             | \$ -                 | \$ -                                   | \$ -                            | \$ -                                   | \$ -                           |
| Restricted assets:  |                  |                      |  |                                 |  |                                |
| Cash and investments  | 18,821           | 3,802,588            | 361,213                                | 177,437                         | 692,935                                | 630,148                        |
| <b>Total cash and investment assets - ending</b>  | <b>\$ 18,821</b> | <b>\$ 3,802,588</b>  | <b>\$ 361,213</b>                      | <b>\$ 177,437</b>               | <b>\$ 692,935</b>                      | <b>\$ 630,148</b>              |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>   |                  |                      |  |                                 |  |                                |
| <b>Restricted for:</b>  |                  |                      |  |                                 |  |                                |
| General government  | \$ -             | \$ -                 | \$ -                                   | \$ -                            | \$ -                                   | \$ -                           |
| Public safety   | -                | -                    | -                                      | -                               | -                                      | -                              |
| Highways and streets  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Health and welfare  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Culture and recreation  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Debt service  | -                | -                    | -                                      | -                               | -                                      | -                              |
| Capital outlay  | 18,821           | 3,802,588            | 361,213                                | 177,437                         | 692,935                                | 630,148                        |
| Unrestricted  | -                | -                    | -                                      | -                               | -                                      | -                              |
| <b>Total cash and investment fund balance - ending</b>  | <b>\$ 18,821</b> | <b>\$ 3,802,588</b>  | <b>\$ 361,213</b>                      | <b>\$ 177,437</b>               | <b>\$ 692,935</b>                      | <b>\$ 630,148</b>              |

PORTER 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)

|   | CEDIT<br>Project 4<br>Parks | Property<br>Disposal | Fairgrounds<br>Bond | CEDIT<br>Project 9<br>Document<br>Imaging Project | CEDIT<br>Project 12<br>GIS<br>Project | CEDIT<br>Project 14<br>North County<br>Highway Garage |
|---|-----------------------------|----------------------|---------------------|---|---------------------------------------|---|
| <b>Receipts:</b>  |                             |                      |                     |   |                                       |   |
| Taxes   | \$ -                        | \$ -                 | \$ -                | \$ -  | \$ -                                  | \$ -  |
| Special assessments   | -                           | -                    | -                   | -   | -                                     | -   |
| Licenses and permits  | -                           | -                    | -                   | -   | -                                     | -   |
| Intergovernmental   | -                           | -                    | -                   | -   | -                                     | -   |
| Charges for services  | -                           | -                    | -                   | -   | -                                     | -   |
| Fines and forfeits  | -                           | -                    | -                   | -   | -                                     | -   |
| Interfund loans   | -                           | -                    | -                   | -   | -                                     | -   |
| Other   | -                           | -                    | -                   | -   | -                                     | -   |
| <b>Total receipts</b>   | <b>-</b>                    | <b>-</b>             | <b>-</b>            | <b>-</b>  | <b>-</b>                              | <b>-</b>  |
| <b>Disbursements:</b>   |                             |                      |                     |   |                                       |   |
| General government  | -                           | -                    | -                   | -   | -                                     | -   |
| Public safety   | -                           | -                    | -                   | -   | -                                     | -   |
| Highways and streets  | -                           | -                    | -                   | -   | -                                     | -   |
| Health and welfare  | -                           | -                    | -                   | -   | -                                     | -   |
| Culture and recreation  | -                           | -                    | -                   | -   | -                                     | -   |
| Interfund loans   | -                           | -                    | -                   | -   | -                                     | -   |
| Debt service:   |                             |                      |                     |   |                                       |   |
| Principal   | -                           | -                    | -                   | -   | -                                     | -   |
| Interest  | -                           | -                    | -                   | -   | -                                     | -   |
| Capital outlay:   |                             |                      |                     |   |                                       |   |
| General government  | -                           | 4,180                | -                   | 163,087   | 145,783                               | -   |
| Public safety   | -                           | -                    | -                   | -   | -                                     | -   |
| Highways and streets  | -                           | -                    | -                   | -   | -                                     | 1,040,750   |
| Health and welfare  | -                           | -                    | -                   | -   | -                                     | -   |
| Economic development  | -                           | -                    | -                   | -   | -                                     | -   |
| Culture and recreation  | 553,529                     | -                    | -                   | -   | -                                     | -   |
| <b>Total disbursements</b>  | <b>553,529</b>              | <b>4,180</b>         | <b>-</b>            | <b>163,087</b>                                    | <b>145,783</b>                        | <b>1,040,750</b>                                      |
| Excess (deficiency) of receipts over disbursements  | (553,529)                   | (4,180)              | -                   | (163,087)   | (145,783)                             | (1,040,750)   |
| <b>Other financing sources (uses):</b>  |                             |                      |                     |   |                                       |   |
| Tax anticipation warrants received  | -                           | -                    | -                   | -   | -                                     | -   |
| Tax anticipation warrants repaid  | -                           | -                    | -                   | -   | -                                     | -   |
| Transfers in  | 400,000                     | -                    | -                   | 280,000   | 58,958                                | -   |
| Transfers out   | -                           | -                    | -                   | -   | -                                     | -   |
| Other receipts  | -                           | -                    | -                   | -   | -                                     | -   |
| <b>Total other financing sources (uses)</b>   | <b>400,000</b>              | <b>-</b>             | <b>-</b>            | <b>280,000</b>                                    | <b>58,958</b>                         | <b>-</b>  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (153,529)                   | (4,180)              | -                   | 116,913   | (86,825)                              | (1,040,750)   |
| Restated cash and investment fund balance - beginning   | 354,460                     | 4,180                | 1,010               | -   | 116,261                               | 1,040,750   |
| Cash and investment fund balance - ending   | <u>\$ 200,931</u>           | <u>\$ -</u>          | <u>\$ 1,010</u>     | <u>\$ 116,913</u>                                 | <u>\$ 29,436</u>                      | <u>\$ -</u>   |
| <b>Cash and Investment Assets - Ending</b>  |                             |                      |                     |   |                                       |   |
| Cash and investments  | \$ -                        | \$ -                 | \$ -                | \$ -  | \$ -                                  | \$ -  |
| Restricted assets:  |                             |                      |                     |   |                                       |   |
| Cash and investments  | 200,931                     | -                    | 1,010               | 116,913   | 29,436                                | -   |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 200,931</u>           | <u>\$ -</u>          | <u>\$ 1,010</u>     | <u>\$ 116,913</u>                                 | <u>\$ 29,436</u>                      | <u>\$ -</u>   |
| <b>Cash and Investment Fund Balance - Ending</b>  |                             |                      |                     |   |                                       |   |
| Restricted for:   |                             |                      |                     |   |                                       |   |
| General government  | \$ -                        | \$ -                 | \$ -                | \$ -  | \$ -                                  | \$ -  |
| Public safety   | -                           | -                    | -                   | -   | -                                     | -   |
| Highways and streets  | -                           | -                    | -                   | -   | -                                     | -   |
| Health and welfare  | -                           | -                    | -                   | -   | -                                     | -   |
| Culture and recreation  | -                           | -                    | -                   | -   | -                                     | -   |
| Debt service  | -                           | -                    | -                   | -   | -                                     | -   |
| Capital outlay  | 200,931                     | -                    | 1,010               | 116,913   | 29,436                                | -   |
| Unrestricted  | -                           | -                    | -                   | -   | -                                     | -   |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 200,931</u>           | <u>\$ -</u>          | <u>\$ 1,010</u>     | <u>\$ 116,913</u>                                 | <u>\$ 29,436</u>                      | <u>\$ -</u>   |

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

|   | CEDIT<br>Project 17<br>GIS | CEDIT<br>Project 18<br>Auditor/Treasurer<br>Software | CEDIT<br>Project 20<br>North County<br>Renovations | CEDIT<br>Project 19<br>Equipment | Major<br>Moves<br>Investment<br>Fund |
|---|----------------------------|--|--|----------------------------------|--------------------------------------|
| <b>Receipts:</b>  |                            |  |  |                                  |                                      |
| Taxes   | \$ -                       | \$ -   | \$ -   | \$ -                             | \$ -                                 |
| Special assessments   | -                          | -  | -  | -                                | -                                    |
| Licenses and permits  | -                          | -  | -  | -                                | -                                    |
| Intergovernmental   | -                          | -  | -  | -                                | -                                    |
| Charges for services  | -                          | -  | -  | -                                | -                                    |
| Fines and forfeits  | -                          | -  | -  | -                                | -                                    |
| Interfund loans   | -                          | -  | -  | -                                | -                                    |
| Other   | -                          | -  | -  | -                                | -                                    |
| <b>Total receipts</b>   | <b>-</b>                   | <b>-</b>   | <b>-</b>   | <b>-</b>                         | <b>-</b>                             |
| <b>Disbursements:</b>   |                            |  |  |                                  |                                      |
| General government  | -                          | -  | -  | -                                | -                                    |
| Public safety   | -                          | -  | -  | -                                | -                                    |
| Highways and streets  | -                          | -  | -  | -                                | -                                    |
| Health and welfare  | -                          | -  | -  | -                                | -                                    |
| Culture and recreation  | -                          | -  | -  | -                                | -                                    |
| Interfund loans   | -                          | -  | -  | -                                | -                                    |
| Debt service:   |                            |  |  |                                  |                                      |
| Principal   | -                          | -  | -  | -                                | -                                    |
| Interest  | -                          | -  | -  | -                                | -                                    |
| Capital outlay:   |                            |  |  |                                  |                                      |
| General government  | 42,178                     | 81,943   | 138,959  | 254,840                          | -                                    |
| Public safety   | -                          | -  | -  | -                                | -                                    |
| Highways and streets  | -                          | -  | -  | -                                | -                                    |
| Health and welfare  | -                          | -  | -  | -                                | -                                    |
| Economic development  | -                          | -  | -  | -                                | -                                    |
| Culture and recreation  | -                          | -  | -  | -                                | -                                    |
| <b>Total disbursements</b>  | <b>42,178</b>              | <b>81,943</b>  | <b>138,959</b>                                     | <b>254,840</b>                   | <b>-</b>                             |
| Excess (deficiency) of receipts over disbursements  | (42,178)                   | (81,943)   | (138,959)  | (254,840)                        | -                                    |
| <b>Other financing sources (uses):</b>  |                            |  |  |                                  |                                      |
| Tax anticipation warrants received  | -                          | -  | -  | -                                | -                                    |
| Tax anticipation warrants repaid  | -                          | -  | -  | -                                | -                                    |
| Transfers in  | -                          | -  | -  | 300,000                          | -                                    |
| Transfers out   | -                          | -  | -  | -                                | -                                    |
| Other receipts  | -                          | -  | -  | -                                | -                                    |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                   | <b>-</b>   | <b>-</b>   | <b>300,000</b>                   | <b>-</b>                             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (42,178)                   | (81,943)   | (138,959)  | 45,160                           | -                                    |
| Restated cash and investment fund balance - beginning   | 45,249                     | 81,943   | 183,887  | -                                | 14,369,910                           |
| Cash and investment fund balance - ending   | <u>\$ 3,071</u>            | <u>\$ -</u>  | <u>\$ 44,928</u>                                   | <u>\$ 45,160</u>                 | <u>\$ 14,369,910</u>                 |
| <b>Cash and Investment Assets - Ending</b>  |                            |  |  |                                  |                                      |
| Cash and investments  | \$ -                       | \$ -   | \$ -   | \$ -                             | \$ -                                 |
| Restricted assets:  |                            |  |  |                                  |                                      |
| Cash and investments  | 3,071                      | -  | 44,928   | 45,160                           | 14,369,910                           |
| <b>Total cash and investment assets - ending</b>  | <u>\$ 3,071</u>            | <u>\$ -</u>  | <u>\$ 44,928</u>                                   | <u>\$ 45,160</u>                 | <u>\$ 14,369,910</u>                 |
| <b>Cash and Investment Fund Balance - Ending</b>  |                            |  |  |                                  |                                      |
| Restricted for:   |                            |  |  |                                  |                                      |
| General government  | \$ -                       | \$ -   | \$ -   | \$ -                             | \$ -                                 |
| Public safety   | -                          | -  | -  | -                                | -                                    |
| Highways and streets  | -                          | -  | -  | -                                | -                                    |
| Health and welfare  | -                          | -  | -  | -                                | -                                    |
| Culture and recreation  | -                          | -  | -  | -                                | -                                    |
| Debt service  | -                          | -  | -  | -                                | -                                    |
| Capital outlay  | 3,071                      | -  | 44,928   | 45,160                           | 14,369,910                           |
| Unrestricted  | -                          | -  | -  | -                                | -                                    |
| <b>Total cash and investment fund balance - ending</b>  | <u>\$ 3,071</u>            | <u>\$ -</u>  | <u>\$ 44,928</u>                                   | <u>\$ 45,160</u>                 | <u>\$ 14,369,910</u>                 |

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

|  | South<br>County<br>Highway<br>Garage | County<br>Narcotic Unit | Sheriff's<br>Commissary | Mounted<br>Posse | Totals               |
|--|--------------------------------------|-------------------------|-------------------------|------------------|----------------------|
| <b>Receipts:</b>   |                                      |                         |                         |                  |                      |
| Taxes  | \$ -                                 | \$ -                    | \$ -                    | \$ -             | \$ 21,884,400        |
| Special assessments  | -                                    | -                       | -                       | -                | 61,261               |
| Licenses and permits   | -                                    | -                       | -                       | -                | 549,162              |
| Intergovernmental  | -                                    | -                       | -                       | -                | 10,604,402           |
| Charges for services   | -                                    | -                       | -                       | -                | 4,566,527            |
| Fines and forfeits   | -                                    | -                       | 457,866                 | -                | 1,959,538            |
| Interfund loans  | -                                    | -                       | -                       | -                | 3,281,630            |
| Other  | -                                    | 416,588                 | -                       | 126              | 5,393,980            |
| <b>Total receipts</b>  | <b>-</b>                             | <b>416,588</b>          | <b>457,866</b>          | <b>126</b>       | <b>48,300,900</b>    |
| <b>Disbursements:</b>  |                                      |                         |                         |                  |                      |
| General government   | -                                    | -                       | -                       | -                | 5,337,335            |
| Public safety  | -                                    | 221,526                 | 454,272                 | 1,065            | 8,154,717            |
| Highways and streets   | -                                    | -                       | -                       | -                | 4,852,839            |
| Health and welfare   | -                                    | -                       | -                       | -                | 10,272,417           |
| Culture and recreation   | -                                    | -                       | -                       | -                | 780,478              |
| Interfund loans  | -                                    | -                       | -                       | -                | 3,325,815            |
| <b>Debt service:</b>   |                                      |                         |                         |                  |                      |
| Principal  | -                                    | -                       | -                       | -                | 2,525,774            |
| Interest   | -                                    | -                       | -                       | -                | 2,111,016            |
| <b>Capital outlay:</b>   |                                      |                         |                         |                  |                      |
| General government   | -                                    | -                       | -                       | -                | 2,187,319            |
| Public safety  | -                                    | -                       | -                       | -                | 86,684               |
| Highways and streets   | -                                    | -                       | -                       | -                | 2,785,731            |
| Health and welfare   | -                                    | -                       | -                       | -                | 2,090                |
| Economic development   | -                                    | -                       | -                       | -                | 1,155,092            |
| Culture and recreation   | -                                    | -                       | -                       | -                | 563,982              |
| <b>Total disbursements</b>   | <b>-</b>                             | <b>221,526</b>          | <b>454,272</b>          | <b>1,065</b>     | <b>44,141,289</b>    |
| <b>Excess (deficiency) of receipts over disbursements</b>  | <b>-</b>                             | <b>195,062</b>          | <b>3,594</b>            | <b>(939)</b>     | <b>4,159,611</b>     |
| <b>Other financing sources (uses):</b>   |                                      |                         |                         |                  |                      |
| Tax anticipation warrants received   | -                                    | -                       | -                       | -                | 2,787,168            |
| Tax anticipation warrants repaid   | -                                    | -                       | -                       | -                | (250,000)            |
| Transfers in   | -                                    | -                       | -                       | -                | 4,834,859            |
| Transfers out  | -                                    | -                       | -                       | -                | (4,834,859)          |
| Other receipts   | -                                    | -                       | -                       | -                | 925                  |
| <b>Total other financing sources (uses)</b>  | <b>-</b>                             | <b>-</b>                | <b>-</b>                | <b>-</b>         | <b>2,538,093</b>     |
| <b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b> | <b>-</b>                             | <b>195,062</b>          | <b>3,594</b>            | <b>(939)</b>     | <b>6,697,704</b>     |
| <b>Restated cash and investment fund balance - beginning</b>   | <b>3,276</b>                         | <b>6,136</b>            | <b>41,735</b>           | <b>939</b>       | <b>49,995,149</b>    |
| <b>Cash and investment fund balance - ending</b>   | <b>\$ 3,276</b>                      | <b>\$ 201,198</b>       | <b>\$ 45,329</b>        | <b>\$ -</b>      | <b>\$ 56,692,853</b> |
| <b><u>Cash and Investment Assets - Ending</u></b>  |                                      |                         |                         |                  |                      |
| Cash and investments   | \$ -                                 | \$ 201,198              | \$ 45,329               | \$ -             | \$ 18,248,794        |
| <b>Restricted assets:</b>  |                                      |                         |                         |                  |                      |
| Cash and investments   | 3,276                                | -                       | -                       | -                | 38,444,059           |
| <b>Total cash and investment assets - ending</b>   | <b>\$ 3,276</b>                      | <b>\$ 201,198</b>       | <b>\$ 45,329</b>        | <b>\$ -</b>      | <b>\$ 56,692,853</b> |
| <b><u>Cash and Investment Fund Balance - Ending</u></b>  |                                      |                         |                         |                  |                      |
| <b>Restricted for:</b>   |                                      |                         |                         |                  |                      |
| General government   | \$ -                                 | \$ -                    | \$ -                    | \$ -             | \$ 8,441,987         |
| Public safety  | -                                    | -                       | -                       | -                | 1,817,760            |
| Highways and streets   | -                                    | -                       | -                       | -                | 4,446,936            |
| Health and welfare   | -                                    | -                       | -                       | -                | 266,889              |
| Culture and recreation   | -                                    | -                       | -                       | -                | 204,448              |
| Debt service   | -                                    | -                       | -                       | -                | 812,342              |
| Capital outlay   | 3,276                                | -                       | -                       | -                | 22,453,697           |
| Unrestricted   | -                                    | 201,198                 | 45,329                  | -                | 18,248,794           |
| <b>Total cash and investment fund balance - ending</b>   | <b>\$ 3,276</b>                      | <b>\$ 201,198</b>       | <b>\$ 45,329</b>        | <b>\$ -</b>      | <b>\$ 56,692,853</b> |

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

|   | Sheriff's<br>Retirement<br>Pension Plan | Sheriff's<br>Retirement<br>Benefit Plan | Totals              |
|---|---|---|---------------------|
| Additions:  |   |   |                     |
| Contributions:  |   |   |                     |
| Employer  | \$ 695,017                              | \$ 17,593                               | \$ 712,610          |
| Plan members  | <u>93,131</u>                           | <u>-</u>                                | <u>93,131</u>       |
| Total contributions   | <u>788,148</u>                          | <u>17,593</u>                           | <u>805,741</u>      |
| Investment receipts:  |   |   |                     |
| Interest  | <u>191,386</u>                          | <u>42,510</u>                           | <u>233,896</u>      |
| Total additions   | <u>979,534</u>                          | <u>60,103</u>                           | <u>1,039,637</u>    |
| Deductions:   |   |   |                     |
| Benefits  | 706,127                                 | 37,667                                  | 743,794             |
| Administrative and general                                      | 47,387                                  | 8,123                                   | 55,510              |
| Reduction in value of investments                               | <u>1,769,195</u>                        | <u>186,870</u>                          | <u>1,956,065</u>    |
| Total deductions  | <u>2,522,709</u>                        | <u>232,660</u>                          | <u>2,755,369</u>    |
| Excess (deficiency) of total additions<br>over total deductions | (1,543,175)                             | (172,557)                               | (1,715,732)         |
| Cash and investment fund balance - beginning                    | <u>8,084,298</u>                        | <u>1,155,280</u>                        | <u>9,239,578</u>    |
| Cash and investment fund balance - ending                       | <u>\$ 6,541,123</u>                     | <u>\$ 982,723</u>                       | <u>\$ 7,523,846</u> |

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

|   | Additional<br>Judgments<br>For Excise | City<br>and Town<br>Court Costs | Congressional<br>School<br>Interest | Tax<br>Sale<br>Surplus | Tax<br>Sale<br>Redemption | State<br>Fair<br>Board | State<br>Forestry<br>Tax |
|---|---------------------------------------|---------------------------------|-------------------------------------|------------------------|---------------------------|------------------------|--------------------------|
| Additions:  |                                       |                                 |                                     |                        |                           |                        |                          |
| Agency fund additions   | \$ -                                  | \$ 67,914                       | \$ 555                              | \$ -                   | \$ 1,175                  | \$ 77,544              | \$ 154,981               |
| Deductions:   |                                       |                                 |                                     |                        |                           |                        |                          |
| Agency fund deductions  | -                                     | 27,559                          | -                                   | 404,045                | 6,645                     | 77,544                 | 154,981                  |
| Excess (deficiency) of total additions<br>over total deductions | -                                     | 40,355                          | 555                                 | (404,045)              | (5,470)                   | -                      | -                        |
| Restated cash and investment fund balance - beginning           | 206                                   | 66,271                          | 26,110                              | 629,470                | 8,337                     | -                      | -                        |
| Cash and investment fund balance - ending                       | <u>\$ 206</u>                         | <u>\$ 106,626</u>               | <u>\$ 26,665</u>                    | <u>\$ 225,425</u>      | <u>\$ 2,867</u>           | <u>\$ -</u>            | <u>\$ -</u>              |

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

|   | Court Fines<br>and Fees | Adult<br>Probation | Inheritance<br>Tax  | Property Tax<br>Replacement and<br>Homestead | Payroll           | Special<br>Death<br>Benefit | Excess<br>Taxes     |
|---|-------------------------|--------------------|---------------------|--|-------------------|-----------------------------|---------------------|
| Additions:  |                         |                    |                     |  |                   |                             |                     |
| Agency fund additions   | \$ 608,539              | \$ 767,832         | \$ 5,699,791        | \$ 20,442,831                                | \$ 6,728,764      | \$ 10,898                   | \$ 1,765,935        |
| Deductions:   |                         |                    |                     |  |                   |                             |                     |
| Agency fund deductions  | 584,538                 | 755,882            | 5,204,862           | 20,442,831                                   | 6,742,596         | 10,245                      | 2,448,409           |
| Excess (deficiency) of total additions<br>over total deductions | 24,001                  | 11,950             | 494,929             | -  | (13,832)          | 653                         | (682,474)           |
| Restated cash and investment fund balance - beginning           | 366,409                 | 64,087             | 619,233             | -  | 148,591           | 6,820                       | 322,842             |
| Cash and investment fund balance - ending                       | <u>\$ 390,410</u>       | <u>\$ 76,037</u>   | <u>\$ 1,114,162</u> | <u>\$ -</u>                                  | <u>\$ 134,759</u> | <u>\$ 7,473</u>             | <u>\$ (359,632)</u> |

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

|   | Education<br>Plate<br>Fee | CEDIT         | Porter<br>County<br>Tourism | Financial<br>Institution<br>Tax | Sheriff's<br>Pension | Escrow<br>National<br>Lakeshore | Child<br>Restraint<br>Violations |
|---|---------------------------|---------------|-----------------------------|---------------------------------|----------------------|---------------------------------|----------------------------------|
| Additions:  |                           |               |                             |                                 |                      |                                 |                                  |
| Agency fund additions   | \$ 15,900                 | \$ 21,731,451 | \$ 1,129,887                | \$ 366,572                      | \$ 132,291           | \$ 1,760                        | \$ 5,641                         |
| Deductions:   |                           |               |                             |                                 |                      |                                 |                                  |
| Agency fund deductions  | 15,712                    | 21,731,451    | 1,129,887                   | 366,572                         | 115,383              | 2,220                           | 1,740                            |
| Excess (deficiency) of total additions<br>over total deductions | 188                       | -             | -                           | -                               | 16,908               | (460)                           | 3,901                            |
| Restated cash and investment fund balance - beginning           | 1,387                     | -             | -                           | -                               | 17,293               | 15,864                          | 874                              |
| Cash and investment fund balance - ending                       | <u>\$ 1,575</u>           | <u>\$ -</u>   | <u>\$ -</u>                 | <u>\$ -</u>                     | <u>\$ 34,201</u>     | <u>\$ 15,404</u>                | <u>\$ 4,775</u>                  |

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

|   | County<br>Treasurer  | National<br>Park<br>Taxes | Children With<br>Special Health<br>Care Needs | Health Care<br>For The<br>Indigent | Medical<br>Assistance<br>To Wards | County<br>User<br>Fee |
|---|----------------------|---------------------------|---|------------------------------------|-----------------------------------|-----------------------|
| Additions:  |                      |                           |   |                                    |                                   |                       |
| Agency fund additions   | \$ 314,982,444       | \$ 18,231                 | \$ 136,471                                    | \$ 1,053,110                       | \$ 9,754                          | \$ 392,981            |
| Deductions:   |                      |                           |   |                                    |                                   |                       |
| Agency fund deductions  | <u>309,969,182</u>   | -                         | <u>136,471</u>                                | <u>1,046,189</u>                   | <u>9,754</u>                      | <u>371,018</u>        |
| Excess (deficiency) of total additions<br>over total deductions | 5,013,262            | 18,231                    | -   | 6,921                              | -                                 | 21,963                |
| Restated cash and investment fund balance - beginning           | <u>24,974,618</u>    | <u>43,202</u>             | -   | -                                  | -                                 | <u>559,947</u>        |
| Cash and investment fund balance - ending                       | <u>\$ 29,987,880</u> | <u>\$ 61,433</u>          | <u>\$ -</u>                                   | <u>\$ 6,921</u>                    | <u>\$ -</u>                       | <u>\$ 581,910</u>     |

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

|   | Welfare<br>Trust | Homestead<br>Credit<br>Rebate | HEA 1001<br>State<br>Homestead<br>Credit | Tax<br>Collections | Porter County<br>Agricultural<br>Society | PACT            |
|---|------------------|-------------------------------|--|--------------------|--|-----------------|
| Additions:  |                  |                               |  |                    |  |                 |
| Agency fund additions   | \$ 7,089         | \$ 9,341,190                  | \$ 19,462,591                            | \$ 311,534,539     | \$ 26,635                                | \$ 248,810      |
| Deductions:   |                  |                               |  |                    |  |                 |
| Agency fund deductions  | 8,294            | 9,341,190                     | 19,462,591                               | 311,517,760        | 27,514                                   | 245,535         |
| Excess (deficiency) of total additions<br>over total deductions | (1,205)          | -                             | -  | 16,779             | (879)                                    | 3,275           |
| Restated cash and investment fund balance - beginning           | 62,485           | -                             | -  | (13,635)           | 26,637                                   | 3,100           |
| Cash and investment fund balance - ending                       | <u>\$ 61,280</u> | <u>\$ -</u>                   | <u>\$ -</u>                              | <u>\$ 3,144</u>    | <u>\$ 25,758</u>                         | <u>\$ 6,375</u> |

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

|   | Refunds               | County<br>Clerk     | Jail<br>Inmate<br>Trust | Memorial<br>Opera<br>House | Plan<br>Commission | Charter<br>Schools |
|---|-----------------------|---------------------|-------------------------|----------------------------|--------------------|--------------------|
| Additions:  |                       |                     |                         |                            |                    |                    |
| Agency fund additions   | \$ 1,494,222          | \$ 25,528,772       | \$ 1,022,992            | \$ 255,009                 | \$ 567,234         | \$ 79,529          |
| Deductions:   |                       |                     |                         |                            |                    |                    |
| Agency fund deductions  | 1,927,761             | 25,804,032          | 1,013,548               | 266,244                    | 567,234            | 79,529             |
| Excess (deficiency) of total additions<br>over total deductions | (433,539)             | (275,260)           | 9,444                   | (11,235)                   | -                  | -                  |
| Restated cash and investment fund balance - beginning           | (1,370,979)           | 5,294,211           | 83,040                  | 11,510                     | 25                 | -                  |
| Cash and investment fund balance - ending                       | <u>\$ (1,804,518)</u> | <u>\$ 5,018,951</u> | <u>\$ 92,484</u>        | <u>\$ 275</u>              | <u>\$ 25</u>       | <u>\$ -</u>        |

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

|   | RDA<br>Distribution | ERA<br>Fee<br>Valparaiso | Seat<br>Belt<br>Violations | Sex and<br>Violent<br>Offender Fee | Highway<br>Performance<br>Bond | Valparaiso<br>Homestead |
|---|---------------------|--------------------------|----------------------------|------------------------------------|--------------------------------|-------------------------|
| Additions:  |                     |                          |                            |                                    |                                |                         |
| Agency fund additions   | \$ 9,806,610        | \$ 350,000               | \$ 108,327                 | \$ 464                             | \$ 50,000                      | \$ 325,000              |
| Deductions:   |                     |                          |                            |                                    |                                |                         |
| Agency fund deductions  | <u>1,835,906</u>    | <u>350,000</u>           | -                          | -                                  | -                              | <u>325,000</u>          |
| Excess (deficiency) of total additions<br>over total deductions | 7,970,704           | -                        | 108,327                    | 464                                | 50,000                         | -                       |
| Restated cash and investment fund balance - beginning           | <u>633,820</u>      | -                        | <u>51,695</u>              | -                                  | -                              | -                       |
| Cash and investment fund balance - ending                       | <u>\$ 8,604,524</u> | <u>\$ -</u>              | <u>\$ 160,022</u>          | <u>\$ 464</u>                      | <u>\$ 50,000</u>               | <u>\$ -</u>             |

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

|   | Hospital<br>Liability<br>Fund | County<br>Recorder | County<br>Health<br>Department | Judgments<br>Due Law<br>Enforcement | County<br>Surveyor | Animal<br>Shelter |
|---|-------------------------------|--------------------|--------------------------------|-------------------------------------|--------------------|-------------------|
| Additions:  |                               |                    |                                |                                     |                    |                   |
| Agency fund additions   | \$ 138,403                    | \$ 685,162         | \$ 398,718                     | \$ -                                | \$ 1,267           | \$ -              |
| Deductions:   |                               |                    |                                |                                     |                    |                   |
| Agency fund deductions  | 1,503,158                     | 745,337            | 398,718                        | -                                   | 1,384              | -                 |
| Excess (deficiency) of total additions<br>over total deductions | (1,364,755)                   | (60,175)           | -                              | -                                   | (117)              | -                 |
| Restated cash and investment fund balance - beginning           | 3,328,000                     | 60,325             | 300                            | 260                                 | 187                | 20                |
| Cash and investment fund balance - ending                       | <u>\$ 1,963,245</u>           | <u>\$ 150</u>      | <u>\$ 300</u>                  | <u>\$ 260</u>                       | <u>\$ 70</u>       | <u>\$ 20</u>      |

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

|   | County<br>Park<br>Department | Fairgrounds<br>And<br>Exposition<br>Center | Child<br>Advocacy | Children's<br>Psychiatric<br>Treatment | County<br>Sheriff | State Sales<br>Disclosure<br>Fee |
|---|------------------------------|--|-------------------|--|-------------------|----------------------------------|
| Additions:  |                              |  |                   |  |                   |                                  |
| Agency fund additions   | \$ 54,602                    | \$ 391,498                                 | \$ 799            | \$ 292,738                             | \$ 5,906,023      | \$ 95,871                        |
| Deductions:   |                              |  |                   |  |                   |                                  |
| Agency fund deductions  | 61,212                       | 393,845                                    | -                 | 548,884                                | 5,906,023         | 89,371                           |
| Excess (deficiency) of total additions<br>over total deductions | (6,610)                      | (2,347)                                    | 799               | (256,146)                              | -                 | 6,500                            |
| Restated cash and investment fund balance - beginning           | 6,610                        | 2,947                                      | 4,645             | 289,343                                | -                 | 2,500                            |
| Cash and investment fund balance - ending                       | <u>\$ -</u>                  | <u>\$ 600</u>                              | <u>\$ 5,444</u>   | <u>\$ 33,197</u>                       | <u>\$ -</u>       | <u>\$ 9,000</u>                  |

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

|   | Solid<br>Waste<br>Fees | Special<br>Assessments | Welfare<br>Excise | Tax<br>Anticipation<br>Warrants | Totals               |
|---|------------------------|------------------------|-------------------|---------------------------------|----------------------|
| Additions:  |                        |                        |                   |                                 |                      |
| Agency fund additions   | \$ 1,505,826           | \$ 26,479              | \$ 66,767         | \$ 7,000,000                    | \$ 773,076,418       |
| Deductions:   |                        |                        |                   |                                 |                      |
| Agency fund deductions  | <u>1,505,826</u>       | <u>26,479</u>          | <u>66,767</u>     | <u>7,000,000</u>                | <u>762,774,858</u>   |
| Excess (deficiency) of total additions<br>over total deductions | -                      | -                      | -                 | -                               | 10,301,560           |
| Restated cash and investment fund balance - beginning           | <u>-</u>               | <u>-</u>               | <u>4,302</u>      | <u>-</u>                        | <u>36,352,909</u>    |
| Cash and investment fund balance - ending                       | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ 4,302</u>   | <u>\$ -</u>                     | <u>\$ 46,654,469</u> |

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

The County has entered into the following debt:

| Description of Debt                       | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|---|--------------------------------|---|
| Governmental activities:                  |                                |   |
| Capital leases:                           |                                |   |
| Jail                                      | \$ 30,185,000                  | \$ 2,948,000  |
| Juvenile Service Center                   | 2,200,000                      | 741,950   |
| TruTouch alcohol testing devices          | 16,200                         | 16,200  |
| Highway dump trucks                       | 359,626                        | 189,233   |
| Notes and loans payable:                  |                                |   |
| State bail out loan                       | 1,185,267                      | 204,408   |
| Major Moves bond anticipation note        | 1,500,000                      | 1,546,275   |
| Bonds payable:                            |                                |   |
| General obligation bonds:                 |                                |   |
| 2001 Refunding                            | 2,090,000                      | 743,405   |
| 2005 Juvenile housing                     | 3,200,000                      | 126,495   |
| <b>Total governmental activities debt</b> | <b><u>\$ 40,736,093</u></b>    | <b><u>\$ 6,515,966</u></b>                          |

PORTER COUNTY  
OTHER REPORTS

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

Adult Probation Department  
Board of County Commissioners  
Clerk of the Circuit Court  
County Animal Shelter  
County Auditor  
County Fairgrounds and Exposition Center  
County Plan Commission  
County Prosecuting Attorney  
County Sheriff  
County Treasurer  
Memorial Opera House

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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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 PORTER COUNTY, INDIANA

### Compliance

We have audited the compliance of Porter County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2008-3.

### Internal Control Over Compliance

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

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

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in item 2008-3 of the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We consider the significant deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2008-3 to be a material weakness.

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

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, 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

September 28, 2009

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

| Federal Grantor Agency/Pass-Through Entity<br>Cluster Title/Program Title/Project Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number                               | Total<br>Federal Awards<br>Expended     |
|---|---------------------------|--|---|
| <u>U.S. DEPARTMENT OF AGRICULTURE</u>   |                           |  |   |
| Pass-Through Indiana Department of Education  |                           |  |   |
| Child Nutrition Cluster   |                           |  |   |
| School Breakfast Program  | 10.553                    |  | \$ 10,489                               |
| National School Lunch Program   | 10.555                    |  | <u>16,004</u>                           |
| Total for federal grantor agency  |                           |  | <u>26,493</u>                           |
| <u>U.S. DEPARTMENT OF COMMERCE</u>  |                           |  |   |
| Pass-Through Indiana Department of Homeland Security                                    |                           |  |   |
| Public Safety Interoperable Communications Grant Program                                | 11.555                    | 2007-GS-H7-0041  | <u>58,255</u>                           |
| <u>U.S. DEPARTMENT OF INTERIOR</u>  |                           |  |   |
| Direct Grant  |                           |  |   |
| Payment in Lieu of Taxes  | 15.226                    |  | <u>50,224</u>                           |
| <u>U.S. DEPARTMENT OF JUSTICE</u>   |                           |  |   |
| Direct Grant  |                           |  |   |
| Federal Equity Sharing  | 16.XXX                    | 06-DEA-471849-002-A<br>06-DEA-459919-001-J<br>07-DEA-486687-001-J<br>08-DEA-502262-001-A | 600<br>18,170<br>39,352<br><u>4,502</u> |
| Total for program   |                           |  | <u>62,624</u>                           |
| State Criminal Alien Assistance Program   | 16.606                    | 2007-AP-BX-0080<br>2008-AP-BX-1193   | 124<br><u>1,491</u>                     |
| Total for program   |                           |  | <u>1,615</u>                            |
| Pass-Through Indiana Criminal Justice Institute   |                           |  |   |
| Juvenile Accountability Incentive Block Grant   | 16.523                    | 06-JB-0113   | <u>15,882</u>                           |
| Juvenile Justice and Delinquency Prevention - Allocation to States                      | 16.540                    |  |   |
| Juvenile Mental Health Screening and Assessment Pilot Project                           |                           | 06-JF-023<br>07-JF-017<br>08-JF-014  | 25,243<br>21,415<br><u>6,752</u>        |
| Total for program   |                           |  | <u>53,410</u>                           |
| Crime Victim Assistance   | 16.575                    | 07VA102<br>07VA256<br>08VA119  | 26,225<br>19,669<br><u>17,702</u>       |
| Total for program   |                           |  | <u>63,596</u>                           |
| Violence Against Women Formula Grant  | 16.588                    | 07ST025<br>08ST026   | 15,622<br><u>11,712</u>                 |
| Total for program   |                           |  | <u>27,334</u>                           |
| Edward Byrne Memorial Justice Assistance Grant Program                                  | 16.738                    |  |   |
| JAG 10K and Under   |                           | 05-DJ-109  | 10,000                                  |
| JAG 5K and Under  |                           | 05-DJ-123  | <u>5,000</u>                            |
| Total for program   |                           |  | <u>15,000</u>                           |
| Total for federal grantor agency  |                           |  | <u>239,461</u>                          |

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

PORTER COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008  
(Continued)

| Federal Grantor Agency/Pass-Through Entity<br>Cluster Title/Program Title/Project Title  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended                     |
|--|---------------------------|--|---|
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u>   |                           |  |   |
| Pass-Through Indiana Department of Transportation<br>Highway Planning and Construction Cluster<br>Highway Planning and Construction  | 20.205                    | BR-NBIS(555)<br>BR-9964<br>BR-9964095                      | 37,851<br>69,339<br><u>65,622</u>                       |
| Total for cluster  |                           |  | <u>172,812</u>  |
| Pass-Through Indiana Criminal Justice Institute<br>Highway Safety Cluster<br>Alcohol Impaired Driving Countermeasures Incentive Grants I<br>Big City/Big County Seat Belt Enforcement Program              | 20.601                    | PT-07-04-01-45<br>PT-08-04-01-37                           | 4,000<br><u>6,000</u>                                   |
| Total for cluster  |                           |  | <u>10,000</u>   |
| Total for federal grantor agency   |                           |  | <u>182,812</u>  |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>  |                           |  |   |
| Pass-Through Indiana Department of Health<br>Public Health Emergency Preparedness<br>Cities Readiness Initiative<br>FY 07-08<br>FY 08-09<br>Bioterrorism Preparedness and Response<br>FY 07-08<br>FY 08-09 | 93.069                    | BPRS 163-4<br>BPRS 163-4<br>BPRS 163-3<br>BPRS 163-3       | 12,676<br>18,700<br>42,500<br><u>7,000</u>              |
| Total for program  |                           |  | <u>80,876</u>   |
| Centers for Disease Control and Prevention - Investigations<br>and Technical Assistance  | 93.283                    | FY 06-07 BPRS 163-101                                      | <u>1,014</u>  |
| Pass-Through Indiana Department of Child Services<br>Child Support Enforcement<br>Prosecutor IV-D<br>Clerk IV-D<br>Court IV-D<br>General Fund IV-D<br>Indirect IV-D  | 93.563                    |  | 459,124<br>68,926<br>61,528<br>37,058<br><u>111,949</u> |
| Total for program  |                           |  | <u>738,585</u>  |
| Pass-Through Indiana Supreme Court, Division of State Court Administration<br>State Court Improvement Program<br>Court Improvement Program<br>Family Court Initiative                                      | 93.586                    |  | 10,722<br><u>10,644</u>                                 |
| Total for program  |                           |  | <u>21,366</u>   |
| Total for federal grantor agency   |                           |  | <u>841,841</u>  |

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

PORTER COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2008  
(Continued)

| Federal Grantor Agency/Pass-Through Entity<br>Cluster Title/Program Title/Project Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended |
|---|---------------------------|--|-------------------------------------|
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>   |                           |  |                                     |
| Pass-Through Indiana Department of Homeland Security<br>Homeland Security Cluster       |                           |  |                                     |
| Homeland Security Grant Program   | 97.067                    |  |                                     |
| ODP 05 State Homeland Security Program (SHSP)   |                           |  | 195,352                             |
| ODP 06 State Homeland Security Program (SHSP)   |                           |  | 400,885                             |
| ODP 07 State Homeland Security Program (SHSP)   |                           |  | <u>8,108</u>                        |
| Total for Program   |                           |  | <u>604,345</u>                      |
| Law Enforcement Terrorism Prevention Program  | 97.074                    |  | <u>42,730</u>                       |
| Total for cluster   |                           |  | <u>647,075</u>                      |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                 | 97.036                    | Disaster #1795   | <u>59,164</u>                       |
| Emergency Management Performance Grants   | 97.042                    |  | <u>38,902</u>                       |
| Total for federal grantor agency  |                           |  | <u>745,141</u>                      |
| Total federal awards expended   |                           |  | <u>\$ 2,144,227</u>                 |

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

PORTER COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

| Program Title  | Federal<br>CFDA<br>Number | 2008      |
|--|---------------------------|-----------|
| Juvenile Accountability Incentive Block Grant                      | 16.523                    | \$ 15,882 |
| Juvenile Justice and Delinquency Prevention – Allocation to States | 16.540                    | 53,410    |

PORTER COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

|  |               |
|--|---------------|
| Material weaknesses identified?  | yes           |
| 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?  | yes           |
| 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? yes

Identification of Major Programs:

| CFDA<br>Number | Name of Federal Program or Cluster                     |
|----------------|--|
| 93.563         | Child Support Enforcement<br>Homeland Security Cluster |

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2008-1, COUNTY ANNUAL REPORT

The 2008 County Annual Report (CAR), due on or before January 30, 2009, was not completed until July 23, 2009. In addition, the County's annual receipts and disbursements for 2008 were not published until July 30, 2009.

PORTER COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The CAR presented for audit contained numerous errors and omissions which required audit adjustments. Fifty-nine of 235 funds were not properly classified as to fund-type, 4 funds were omitted from the report, and 1 fund was entered twice. Twenty-six funds reported inaccurate ending cash and investment balances due to errors in entering the beginning cash balances, annual receipts, annual disbursements or investment balances. These errors caused the ending cash and investment balance reported on the CAR for December 31, 2008, to exceed the County Auditor's ledger balance by \$14,131,555.

The County Fiscal Officer did not ensure that employees had the adequate training, nor did they take advantage of available opportunities to seek the guidance necessary, to prepare timely and accurate financial reports. In addition, there was a lack of management oversight or approval of the financial report before it was filed with the State or before it was posted and published for public inspection. Adequate internal control over financial reporting requires that employees understand the importance of accurate financial reporting and that they have the requisite knowledge and skills to prepare accurate financial reports. In addition, adequate internal control requires sufficient supervision and oversight by management and the governing bodies to ensure timely and accurate financial reporting.

The CAR also did not include County offices which collect taxes, fines, fees, and other receipts, which are to be reported and remitted to the County Auditor regularly. The CAR includes a Supplemental CAR that is to be sent to those outside County offices. The form allows for these offices to report their receipts, disbursements, and ending cash balances to the County Auditor for inclusion in the CAR. The Supplemental CAR was not distributed to the affected offices; therefore, their receipts, disbursements, and cash and investment balances were not included in the County's CAR. The ending cash and investment balances of these omitted offices totaled \$44,912,055. Of this balance, \$7,203,724 was in the Sheriff's Pension Trust funds, and \$36,569,922 was in Agency funds. Agency funds account for assets held by the County as an agent for federal, state, and local governments, as well as other public and private entities. County officials approved the audit adjustments to the financial statements presented in this report.

IC 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than thirty (30) days after the close of each fiscal year."

IC 36-2-2-19 concerning annual statement of County's receipts and expenditures, states:

"At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and total compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

We recommended that officials implement procedures to ensure accurate and timely financial reporting.

PORTER COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

FINDING 2008-2, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County prepared a Schedule of Federal Grant Receipts and Disbursements for 2008 that was materially inaccurate. We found 8 additional grant programs with combined expenditures of \$1,296,538 that were not listed on the schedule. This represents 60% of the total federal expenditures detailed on the Schedule of Expenditures of Federal Awards. The County's grant schedule also did not include all of the required information necessary to properly identify all federal programs and expenditures including: CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

The County Fiscal Officer did not ensure that employees had the adequate training, nor did they take advantage of available opportunities to seek the guidance necessary, to prepare an accurate schedule of expenditures of Federal awards. In addition, there was a lack of management oversight or approval of the schedule before it was filed with the state. Adequate internal control over reporting of Federal awards requires that employees be aware of the applicable requirements and that they have the requisite knowledge and skills to prepare accurate schedules. In addition, adequate internal control requires sufficient supervision and oversight by management and the governing bodies to ensure accurate reporting of Federal awards.

Circular No. A-133, Audit of States, Local Governments, and Non-Profit Organizations, Subpart C, has the following requirements for grantees:

The auditee shall:

- (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.
- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
- (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.
- (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §\_\_\_\_.310.

§\_\_\_\_.310 Financial statements.

(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately.

PORTER COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

We recommended that officials implement procedures to adequately identify and accurately report all Federal award programs.

Section III – Federal Award Findings and Questioned Costs

FINDING 2008-3, REPORTING

Federal Agency: U.S. Department of Homeland Security  
Federal Programs: Homeland Security Grant Program, Law Enforcement Terrorism Prevention Program  
CFDA Numbers: 97.067, 97.074  
Award Numbers: C44P-7-409, C44P-9-726A, C44P-559A, C44P-8-85A, 2005 LETPP  
Pass-Through: Indiana Department of Homeland Security

Quarterly reports are required by the Indiana Department of Homeland Security; however, the County did not file any reports. Officials have not established any procedures for preparing or filing reports.

The 2006 Homeland Security Sub-Grant Agreement between the Indiana Department of Homeland Security and Porter County, Section 6, Sub-grantee's Duties and Responsibilities, Part I, states:

"The Sub-grantee shall submit to the State quarterly reports, due on the following schedule:

|                         |                |
|-------------------------|----------------|
| January 1 - March 31    | Due April 15   |
| April 1 - June 30       | Due July 15    |
| July 1 - September 30   | Due October 15 |
| October 1 - December 31 | Due January 15 |

These reports shall include the information and be in the format specified by the State."

The County is not in compliance with reporting requirements for this program. Failure to comply with these requirements could cause the County to be ineligible to receive future federal awards.

We recommended that officials prepare all required reports on a timely basis, and that they contact the Indiana Department of Homeland Security regarding whether to file previously required reports.

PORTER COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters were reportable.

# COUNTY - PORTER

**JAMES K. KOPP**  
AUDITOR



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

(219) 465-3445  
JKOPP@PORTERCO.ORG

October 5, 2009

State Board of Accounts  
155 Indiana Ave  
Valparaiso, IN 46383

Subj: 2008 Annual Audit

We have had a chance to review the preliminary findings and offer the following comments:

Finding 2008-1, County Annual Report

The Annual report was attempted in the new State Format for 2008. No training has been available on how to enter data which was a major problem. Additionally, do to the work load, we did not have time to research and change classifications as used in the new State Report Format.

The only training currently available will be at the State Auditor's Conference in late October, 2009. We will attend these classes. We are unaware of any training that has been offered in the past.

The Auditor's Office will include County Offices which collect taxes in the future. It has not been done in the past.

More timely preparation of the report will be addressed in 2010 for 2009.

The County commissioners did approve the report as submitted in the summer of 2009.

Finding 2008-2, Schedule of Expenditures of Federal Awards

A procedure was put in place in the summer of 2008 to track and monitor all grants. This procedure stops any payments until all the paperwork and tracking is in place. We are unaware of any grants after October 1, 2008, that do not meet this criteria. Grants before that time were not properly tracked and may not have been corrected in 2008.

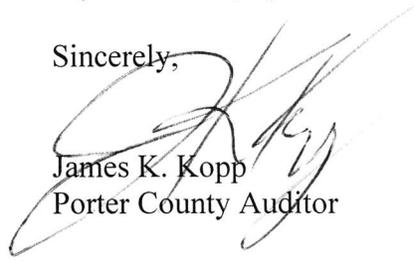
If there are any Grants we are not currently tracking, please advise what Agency issued them and the recipient in the County, and we will correct the situation expeditiously.

Finding 2008-3, Reporting of Homeland Security Grant Program

We are working with the appropriate Departments to bring them into compliance.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'JKK', is written over the typed name and title.

James K. Kopp  
Porter County Auditor



**Porter County Emergency Management Agency  
1995 South State Road # 2  
Valparaiso, Indiana 46385**

Phil Griffith, Director  
Fred Martin, Deputy Director

219-462-8654 / 219-465-3490  
FAX: 219-465-3598  
[pcema@porterco.org](mailto:pcema@porterco.org)

To: James Kopp, Auditor  
Porter County Auditor

From: Phil Griffith, Director

Ref: Quarterly Reports for IGMS

Date: September 30, 2009

Dear Mr. Kopp,

The EMA Office will immediately make every effort to complete all Quarterly Reports to the IDHS IGMS System. We will submit copies of all reports to your office.

Respectfully,

A handwritten signature in cursive script that reads "Phil Griffith".

Phil Griffith

PORTER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2009, with James K. Kopp, Auditor; Robert Harper, President of the Board of County Commissioners; and Robert Poparad, President of the County Council.