

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

ANNUAL FINANCIAL REPORT

2009

PORTER COUNTY, INDIANA



FILED
09/30/2010

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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 Michael Bucko	01-01-06 to 12-31-09 01-01-10 to 12-31-12
Clerk	Pamela Mishler Fish	01-01-08 to 12-31-10
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 County Commissioners	Robert Harper	01-01-09 to 12-31-10
President of the County Council	Robert Poparad Daniel Whitten	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Porter County (County), as of and for the year ended December 31, 2009, 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 units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, 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 August 27, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are 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, 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

August 27, 2010



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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 units, each major fund, and the aggregate remaining fund information of Porter County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2010. 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 item 2009-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item 2009-1 to be a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated August 27, 2010.

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

August 27, 2010

PORTER COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

Functions/Programs	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets	
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental Activities	Units Convention, Recreation, and Visitor's Commission
Primary government:						
Governmental activities:						
General government	\$ 35,051,440	\$ 2,559,782	\$ 349,159	\$ -	\$ (32,142,499)	\$ -
Public safety	17,959,140	5,520,364	493,771	95,238	(11,849,767)	-
Highways and streets	5,152,143	57,666	3,207,788	-	(1,886,689)	-
Sanitation	-	455	-	-	455	-
Health and welfare	6,397,841	467,832	1,208,881	-	(4,721,128)	-
Economic development	-	-	-	13,124	13,124	-
Culture and recreation	714,258	680,651	-	-	(33,607)	-
Principal and interest on indebtedness	6,720,151	-	-	-	(6,720,151)	-
Net tax anticipation warrants repaid	6,000,000	-	-	-	(6,000,000)	-
Total primary government	<u>\$ 77,994,973</u>	<u>\$ 9,286,750</u>	<u>\$ 5,259,599</u>	<u>\$ 108,362</u>	<u>(63,340,262)</u>	<u>-</u>
Component units:						
Convention, Recreation, and Visitor's Commission	<u>\$ 1,239,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,202</u>	<u>-</u>	<u>(1,173,607)</u>
General receipts:						
Property taxes					55,310,922	-
Income taxes					7,210,741	-
Innkeepers tax					-	964,645
Intergovernmental					5,815,531	-
Other local sources					1,521,151	3,048
Grants and contributions not restricted to specific programs					1,829,582	-
Investment earnings					<u>2,738,175</u>	<u>1,016</u>
Total general receipts					<u>74,426,102</u>	<u>968,709</u>
Change in net assets					11,085,840	(204,898)
Restated net assets - beginning					<u>224,020,583</u>	<u>891,882</u>
Net assets - ending					<u>\$ 235,106,423</u>	<u>\$ 686,984</u>
Assets						
Cash and investments					\$ 194,277,161	\$ 686,984
Restricted assets:						
Cash and investments					<u>40,829,262</u>	<u>-</u>
Total assets					<u>\$ 235,106,423</u>	<u>\$ 686,984</u>
Net Assets						
Restricted for:						
General government					\$ 10,505,742	\$ -
Public safety					1,608,794	-
Highways and streets					4,064,408	-
Health and welfare					461,207	-
Culture and recreation					204,535	-
Debt service					1,434,458	-
Capital outlay					22,550,118	-
Unrestricted					<u>194,277,161</u>	<u>686,984</u>
Total net assets					<u>\$ 235,106,423</u>	<u>\$ 686,984</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, 2009

	General	Hospital Sale Proceeds	Other Governmental Funds	Totals
Receipts:				
Taxes	\$ 39,320,483	\$ -	\$ 23,201,180	\$ 62,521,663
Special assessments	6,322	-	27,558	33,880
Licenses and permits	-	-	154,735	154,735
Intergovernmental	3,631,421	-	7,912,113	11,543,534
Charges for services	728,154	-	5,410,297	6,138,451
Fines and forfeits	811,852	-	2,147,832	2,959,684
Interfund loans	6,667,727	-	5,460,394	12,128,121
Other	385,406	85,159	2,486,808	2,957,373
Total receipts	51,551,365	85,159	46,800,917	98,437,441
Disbursements:				
General government	18,569,886	-	9,656,947	28,226,833
Public safety	13,635,051	-	4,490,103	18,125,154
Highways and streets	-	-	5,477,655	5,477,655
Health and welfare	1,976,115	675,000	4,041,436	6,692,551
Culture and recreation	407,032	-	328,770	735,802
Interfund loans	3,600,000	-	8,528,121	12,128,121
Debt service:				
Principal	-	-	6,414,005	6,414,005
Interest	249,845	-	56,301	306,146
Capital outlay:				
General government	3,419	-	4,303,475	4,306,894
Public safety	593	-	210,359	210,952
Highways and streets	-	-	75,429	75,429
Health and welfare	-	-	13,879	13,879
Total disbursements	38,441,941	675,000	43,596,480	82,713,421
Excess (deficiency) of receipts over disbursements	13,109,424	(589,841)	3,204,437	15,724,020
Other financing sources (uses):				
Tax anticipation warrants received	14,000,000	-	-	14,000,000
Tax anticipation warrants repaid	(20,000,000)	-	-	(20,000,000)
Transfers in	-	-	9,848,250	9,848,250
Transfers out	(675,117)	-	(9,173,133)	(9,848,250)
Other receipts	152,044	-	1,196,724	1,348,768
Total other financing sources (uses)	(6,523,073)	-	1,871,841	(4,651,232)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,586,351	(589,841)	5,076,278	11,072,788
Restated cash and investment fund balance - beginning	4,707,779	162,174,353	57,098,954	223,981,086
Cash and investment fund balance - ending	\$ 11,294,130	\$ 161,584,512	\$ 62,175,232	235,053,874
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:				
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.				52,549
Net assets of governmental activities				\$ 235,106,423
<u>Cash and Investment Assets - Ending</u>				
Cash and investments	\$ 11,294,130	\$ 161,584,512	\$ 21,386,600	\$ 194,265,242
Restricted assets:				
Cash and investments	-	-	40,788,632	40,788,632
Total cash and investment assets - ending	\$ 11,294,130	\$ 161,584,512	\$ 62,175,232	\$ 235,053,874
<u>Cash and Investment Fund Balance - Ending</u>				
Restricted for:				
General government	\$ -	\$ -	\$ 10,453,193	\$ 10,453,193
Public safety	-	-	1,608,794	1,608,794
Highways and streets	-	-	4,064,408	4,064,408
Health and welfare	-	-	461,207	461,207
Culture and recreation	-	-	204,535	204,535
Debt service	-	-	1,434,458	1,434,458
Capital outlay	-	-	22,550,118	22,550,118
Unrestricted	11,294,130	161,584,512	21,398,519	194,277,161
Total cash and investment fund balance - ending	\$ 11,294,130	\$ 161,584,512	\$ 62,175,232	\$ 235,053,874

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, 2009

	Internal Service Fund
Operating receipts:	
Employer contributions	\$ 5,358,153
Employee contributions	629,720
Assessments from other entities	255,465
Other	537,066
Total operating receipts	6,780,404
Operating disbursements:	
Insurance claims and expense	6,767,826
Excess of receipts over disbursements	12,578
Nonoperating receipts:	
Interest and investment receipts	474
Excess of receipts over disbursements and nonoperating receipts	13,052
Cash and investment fund balance - beginning	39,497
Cash and investment fund balance - ending	\$ 52,549
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ 52,549
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	\$ 52,549

PORTER COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 526,924	\$ -	
Plan members	95,183	-	
	<u>622,107</u>	<u>-</u>	
Total contributions			
Investment earnings:			
Service of process fees	171,292	-	
Interest	236,262	-	
Increase in value of investments	963,991	-	
	<u>1,371,545</u>	<u>-</u>	
Total investment earnings			
Total additions	<u>1,993,652</u>	<u>-</u>	
Deductions:			
Benefits	1,086,882	-	
Administrative and general	58,554	-	
	<u>1,145,436</u>	<u>-</u>	
Total deductions			
Excess of total additions over total deductions	848,216	-	
Cash and investment fund balance - beginning	<u>7,523,846</u>	<u>25,066</u>	
Cash and investment fund balance - ending	<u>\$ 8,372,062</u>	<u>\$ 25,066</u>	<u>\$ 17,575,385</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, and Visitor's Commission Recycling and Waste Reduction District of Porter County 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 Porter County Airport Authority 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 Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Porter County Convention, Recreation, and Visitor's Commission: The Porter County Convention, Recreation, and Visitor's Commission is fiscally dependent on the County.

Joint Venture

The County is a participant with Lake and LaPorte Counties in a joint venture to operate Northwestern Indiana Regional Planning Commission (NIRPC) which was created to 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 participation counties must provide an annual appropriation at a minimum level of thirty cents per capita. Complete financial statements for the Northwestern Indiana Regional Planning Commission (NIRPC) can be obtained from their administrative offices at 6100 Southport Road, Portage, IN 46368.

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 Regional Development Authority (RDA) which was created to assist in funding and developing of all transportation services including, the Gary/Chicago International Airport expansion and other airport authority projects, commuter transportation districts, rail projects and services, bus projects and services,

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

shoreline development projects and activities, and economic development projects. The County is obligated by contract to remit \$3,500,000 annually to supplement the Regional Development Authority (RDA). Complete financial statements for the Regional Development Authority (RDA) can be obtained from their administrative offices at 9800 Connecticut Drive, Crown Point, IN 46307.

The County is a participant with Lake County, and certain cities in Lake and Porter Counties in a joint venture to operate 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. The Regional Bus Authority (RBA) uses its surplus resources to undertake special projects for the County. Complete financial statements for the Regional Bus Authority (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 voting majority 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 voting majority of the Porter County Juvenile Service Center Building Corporation and the Porter County Jail Building Corporation.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

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 sheriff's pension benefits and pension trust funds, which accumulate resources for pension benefit payments.

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. 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.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. 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.

5. Long-Term Debt

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

6. 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."

Fund Financial Statements

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

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.

F. Internal and Interfund 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 in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

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

Government-Wide Financial Statements

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

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and 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 – Resource flows between the primary government and the discretely-presented component unit(s) are reported as if they were external transactions and are classified separately from internal activities within the primary government.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

<u>Fund</u>	<u>2009</u>
Major moves	\$ 302,030
Jail house lease	<u>2,000</u>
Total	<u>\$ 304,030</u>

These disbursements were funded by greater than anticipated receipts in case of the Major Moves Interest Fund. The disbursements in the Jail House Lease fund were funded by available fund balances and an unanticipated mandatory fee for the lease payment .

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2009
Early intervention	\$ 657
Stop grant prosecutor	15,140
Domestic violence grant	33,728
H1N1 response grant	52,144
Recovery grant	3,327
HEA1001 state homestead credit	11,653

Cash and investment deficits arose primarily from disbursements exceeding receipts due to 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. IC 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, 2009, the County had deposit balances in the amount of \$254,058,267.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. agencies	\$ 333,219
Mutual bond funds	1,428,839
Corporate bonds	1,073,198
Corporate stock	4,185,413
Total	\$ 7,020,669

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Statutory Authorization for Investments

IC 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 have a stated final maturity of one day.

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

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

Investment Custodial Credit Risk

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

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

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:

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
U.S. Agencies	\$ 333,219	\$ -
Mutual Fund Bonds	1,428,839	\$ -
Corporate Bonds	1,073,198	-
Corporate Stocks	4,185,413	-
Totals	<u>\$ 7,020,669</u>	<u>\$ -</u>

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.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. agencies	\$ -	\$ 202,812	\$ 130,407
Mutual Fund Bonds	99,067	-	1,329,772
Corporate bonds	97,552	292,051	683,595
Corporate stock	-	-	409,712
Totals	<u>\$ 196,619</u>	<u>\$ 494,863</u>	<u>\$ 2,553,486</u>

Credit Risk

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Sheriff's Investments			
		U. S. Agencies	Mutual Fund Bonds	Corporate Bonds	Corporate Stocks
AAA	Aaa	\$ 333,219	\$ -	\$ -	\$ -
AA	Aa	-	-	560,988	-
A	A	-	-	512,210	-
BBB	Baa	-	-	-	-
BB	Ba	-	-	-	-
B	B	-	-	-	-
CCC	Caa	-	-	-	-
Unrated	Unrated	-	1,428,839	-	4,185,413
Totals		<u>\$ 333,219</u>	<u>\$ 1,428,839</u>	<u>\$ 1,073,198</u>	<u>\$ 4,185,413</u>

Concentration of Credit Risk

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

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

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

Sheriff's Retirement and Benefit Pension Plans:

Issuer	2009
U.S. Agencies	\$ 333,219
Mutual Fund Bonds	\$ 1,428,839
Corporate Bonds	1,073,198
Corporate Stocks	<u>4,185,413</u>
Total	<u>\$ 7,020,669</u>

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	Other Governmental Funds	\$ 675,117
Other Governmental Funds	Other Governmental Funds	<u>9,173,133</u>
Total		<u><u>\$ 9,848,250</u></u>

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

C. Restatements and Reclassifications

For the year ended December 31, 2007, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. Prior period adjustments represent the addition of the funds that account for the major moves investment account.

Opinion Unit	Balance as Reported December 31, 2008	Prior Period Adjustments	Balance as Restated January 1, 2009
Governmental activities	\$ 223,614,482	\$ 406,101	\$ 224,020,583
Governmental funds	223,574,985	406,101	223,981,086

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, and dependents; 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; medical benefits to; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. 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. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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)

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Holding Corporations

The County has entered into a capital lease with Porter County Juvenile Service Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$727,973.

The County has entered into a capital lease with Porter County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$2,948,000.

C. Subsequent Events

Regional Development Authority

The Porter County Council was unsuccessful in its attempt to withdraw from the RDA and withhold yearly payments. The Porter County Treasurer and Auditor were ordered to pay the RDA and Porter County should be current in its dues owed to the RDA as of this date. The Porter County Council has filed an appeal which is pending before the Indiana Court of Appeals. The pending appeal does not affect the County's obligation to remain current on the RDA dues.

Internal Revenue Service Audit

Porter County is currently under an audit by the Internal Revenue Service. The results of the audit are not available at this time.

D. 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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,228,440.

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$506,605.

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 for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$20,319.

PORTER COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-0107	\$ 17,225,387	\$ 18,292,860	\$ (1,067,473)	94%	\$ 16,900,228	(6%)
07-0108	19,095,274	20,891,227	(1,795,953)	91%	17,731,483	(10%)
07-0109	19,801,513	22,300,083	(2,498,570)	89%	19,654,008	(13%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-08	\$ 8,716,670	\$ 10,738,314	\$ (2,021,644)	81%	\$ 2,887,011	(70%)
01-01-09	7,850,862	11,165,978	(3,315,116)	70%	3,009,767	(110%)
01-01-10	7,894,549	11,198,495	(3,303,946)	70%	3,092,188	(107%)

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

	Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed	
			City	State
County Police Retirement Plan	12-31-07	\$ 628,457	102%	0%
	12-31-08	540,078	129%	0%
	12-31-09	591,009	115%	0%
County Police Benefit Plan	12-31-07	20,131	100%	0%
	12-31-08	17,593	100%	0%
	12-31-09	19,974	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, 2009

	Local Road And Street	Park Operating	Accident Report	Firearms Training	County Health	Antabuse	JDC Mental Health Screening Pilot
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,534,929	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	55,060	-	-	-
Intergovernmental	924,548	-	-	-	110,848	-	-
Charges for services	-	47,295	10,300	-	368,539	-	-
Fines and forfeits	-	-	-	-	-	174,155	-
Interfund loans	-	-	-	-	900,000	-	-
Other	4,833	-	-	-	-	-	-
Total receipts	929,381	47,295	10,300	55,060	2,914,316	174,155	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	10,588	30,391	-	106,874	-
Highways and streets	1,000,587	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,430,402	-	-
Culture and recreation	-	43,658	-	-	-	-	-
Interfund loans	-	-	-	-	1,293,116	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	1,000,587	43,658	10,588	30,391	2,723,518	106,874	-
Excess (deficiency) of receipts over disbursements	(71,206)	3,637	(288)	24,669	190,798	67,281	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(71,206)	3,637	(288)	24,669	190,798	67,281	-
Restated cash and investment fund balance - beginning	539,514	29,874	4,004	23,145	135,792	109,372	7
Cash and investment fund balance - ending	\$ 468,308	\$ 33,511	\$ 3,716	\$ 47,814	\$ 326,590	\$ 176,653	\$ 7
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 33,511	\$ 3,716	\$ -	\$ -	\$ 176,653	\$ -
Restricted assets:							
Cash and investments	468,308	-	-	47,814	326,590	-	7
Total cash and investment assets - ending	\$ 468,308	\$ 33,511	\$ 3,716	\$ 47,814	\$ 326,590	\$ 176,653	\$ 7
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	47,814	-	-	-
Highways and streets	468,308	-	-	-	-	-	-
Health and welfare	-	-	-	-	326,590	-	7
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	33,511	3,716	-	-	176,653	-
Total cash and investment fund balance - ending	\$ 468,308	\$ 33,511	\$ 3,716	\$ 47,814	\$ 326,590	\$ 176,653	\$ 7

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, 2009
 (Continued)

	Emergency Medical Services	Donations Health Department	Plan Commission And Building	Animal Shelter Support	Crumb Rubber Grant	Clerk's Records Perpetuation	Enhanced Access
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	74,820	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	37,500	-	-	-	-	-	28,348
Fines and forfeits	-	-	-	-	-	59,207	-
Interfund loans	-	-	-	-	-	-	-
Other	-	8,632	-	-	-	-	-
Total receipts	37,500	8,632	74,820	-	-	59,207	28,348
Disbursements:							
General government	-	10,501	622,822	-	-	53,982	9,306
Public safety	37,432	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	6,963	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	37,432	10,501	629,785	-	-	53,982	9,306
Excess (deficiency) of receipts over disbursements	68	(1,869)	(554,965)	-	-	5,225	19,042
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	68	(1,869)	(554,965)	-	-	5,225	19,042
Restated cash and investment fund balance - beginning	298,128	6,352	1,061,228	1,125	146	57,245	37,758
Cash and investment fund balance - ending	<u>\$ 298,196</u>	<u>\$ 4,483</u>	<u>\$ 506,263</u>	<u>\$ 1,125</u>	<u>\$ 146</u>	<u>\$ 62,470</u>	<u>\$ 56,800</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 298,196	\$ 4,483	\$ 506,263	\$ 1,125	\$ -	\$ -	\$ 56,800
Restricted assets:							
Cash and investments	-	-	-	-	146	62,470	-
Total cash and investment assets - ending	\$ 298,196	\$ 4,483	\$ 506,263	\$ 1,125	\$ 146	\$ 62,470	\$ 56,800
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 146	\$ 62,470	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	298,196	4,483	506,263	1,125	-	-	56,800
Total cash and investment fund balance - ending	\$ 298,196	\$ 4,483	\$ 506,263	\$ 1,125	\$ 146	\$ 62,470	\$ 56,800

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, 2009
 (Continued)

	Prosecutor's Deferral Fee	Unsafe Building	Park And Recreation Grant	Emergency Telephone System E-911	County Drug Free Community	Drainage Maintenance	Emergency Planning And Right To Know
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 897,559	\$ -
Special assessments	-	-	-	-	-	27,558	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	298,578	-	-	1,681,345	-	-	-
Fines and forfeits	-	-	-	-	142,219	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	37	18,031	-	12,549	-
Total receipts	298,578	-	37	1,699,376	142,219	937,666	-
Disbursements:							
General government	-	5,357	-	-	-	560,128	-
Public safety	296,602	-	-	1,974,273	163,727	-	17,575
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	200,688	-	-	5,235
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	296,602	5,357	-	2,174,961	163,727	560,128	22,810
Excess (deficiency) of receipts over disbursements	1,976	(5,357)	37	(475,585)	(21,508)	377,538	(22,810)
Other financing sources (uses):							
Transfers in	-	25,000	-	-	-	-	-
Transfers out	-	-	-	-	-	(282,404)	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	25,000	-	-	-	(282,404)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,976	19,643	37	(475,585)	(21,508)	95,134	(22,810)
Restated cash and investment fund balance - beginning	285,132	18,865	4,124	2,273,333	66,904	1,766,740	63,507
Cash and investment fund balance - ending	\$ 287,108	\$ 38,508	\$ 4,161	\$ 1,797,748	\$ 45,396	\$ 1,861,874	\$ 40,697
Cash and Investment Assets - Ending							
Cash and investments	\$ 287,108	\$ -	\$ -	\$ 1,797,748	\$ -	\$ -	\$ 40,697
Restricted assets:							
Cash and investments	-	38,508	4,161	-	45,396	1,861,874	-
Total cash and investment assets - ending	\$ 287,108	\$ 38,508	\$ 4,161	\$ 1,797,748	\$ 45,396	\$ 1,861,874	\$ 40,697
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 38,508	\$ -	\$ -	\$ -	\$ 1,861,874	\$ -
Public safety	-	-	-	-	45,396	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	4,161	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	287,108	-	-	1,797,748	-	-	40,697
Total cash and investment fund balance - ending	\$ 287,108	\$ 38,508	\$ 4,161	\$ 1,797,748	\$ 45,396	\$ 1,861,874	\$ 40,697

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, 2009
 (Continued)

	Highway	Sunset Hill Farm	Prosecutor's IV-D	County Extradition	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Recorder's Records Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	24,855	-	-	-	-	-	-
Intergovernmental	3,266,952	-	-	-	-	-	-
Charges for services	57,666	-	-	1,676	-	-	151,102
Fines and forfeits	-	-	-	-	81,336	527,348	95,054
Interfund loans	-	-	-	-	-	-	-
Other	31,589	-	-	-	-	-	-
Total receipts	3,381,062	-	-	1,676	81,336	527,348	246,156
Disbursements:							
General government	-	-	-	-	-	-	247,496
Public safety	-	-	-	7,383	139,898	657,805	-
Highways and streets	3,750,016	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	4,436	-
Highways and streets	2,202	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	3,752,218	-	-	7,383	139,898	662,241	247,496
Excess (deficiency) of receipts over disbursements	(371,156)	-	-	(5,707)	(58,562)	(134,893)	(1,340)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	59,834	-	-	-	-	-	-
Total other financing sources (uses)	59,834	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(311,322)	-	-	(5,707)	(58,562)	(134,893)	(1,340)
Restated cash and investment fund balance - beginning	3,907,422	4,787	53	21,486	139,485	730,484	162,239
Cash and investment fund balance - ending	\$ 3,596,100	\$ 4,787	\$ 53	\$ 15,779	\$ 80,923	\$ 595,591	\$ 160,899
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 4,787	\$ 53	\$ 15,779	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	3,596,100	-	-	-	80,923	595,591	160,899
Total cash and investment assets - ending	\$ 3,596,100	\$ 4,787	\$ 53	\$ 15,779	\$ 80,923	\$ 595,591	\$ 160,899
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,899
Public safety	-	-	-	-	80,923	595,591	-
Highways and streets	3,596,100	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	4,787	53	15,779	-	-	-
Total cash and investment fund balance - ending	\$ 3,596,100	\$ 4,787	\$ 53	\$ 15,779	\$ 80,923	\$ 595,591	\$ 160,899

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, 2009
 (Continued)

	Covered Bridge	County Family And Children	Local Health Maintenance	Pretrial Diversion	CASA Guardian Ad Litem	Clerk's IV-D
Receipts:						
Taxes	\$ -	\$ 1,359,470	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,850	-	72,672	-	49,322	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	48,187	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	942	-	-	-
Total receipts	1,850	1,359,470	73,614	48,187	49,322	-
Disbursements:						
General government	-	-	-	-	49,322	-
Public safety	-	-	-	93,520	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	2,402,976	73,730	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	2,129	-	-	-
Total disbursements	-	2,402,976	75,859	93,520	49,322	-
Excess (deficiency) of receipts over disbursements	1,850	(1,043,506)	(2,245)	(45,333)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(3,625,620)	-	-	-	-
Other receipts	-	684,913	-	-	-	-
Total other financing sources (uses)	-	(2,940,707)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,850	(3,984,213)	(2,245)	(45,333)	-	-
Restated cash and investment fund balance - beginning	9,950	3,984,213	97,824	78,791	2,863	109
Cash and investment fund balance - ending	\$ 11,800	\$ -	\$ 95,579	\$ 33,458	\$ 2,863	\$ 109
Cash and Investment Assets - Ending						
Cash and investments	\$ 11,800	\$ -	\$ 95,579	\$ 33,458	\$ 2,863	\$ 109
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 11,800	\$ -	\$ 95,579	\$ 33,458	\$ 2,863	\$ 109
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	11,800	-	95,579	33,458	2,863	109
Total cash and investment fund balance - ending	\$ 11,800	\$ -	\$ 95,579	\$ 33,458	\$ 2,863	\$ 109

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, 2009
 (Continued)

	Auditor's Plat Map	Jury Pay	Donations PCADOS	Donations Animal Shelter	Donation CASA Guardian Ad Litem	Indiana Court Improvement Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	51,113
Charges for services	30,114	-	-	-	-	-
Fines and forfeits	-	36,374	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	33,750	10	-
Total receipts	30,114	36,374	-	33,750	10	51,113
Disbursements:						
General government	25,992	14,168	-	97,201	-	31,108
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	-	-	-	-	-	-
Total disbursements	25,992	14,168	-	97,201	-	31,108
Excess (deficiency) of receipts over disbursements	4,122	22,206	-	(63,451)	10	20,005
Other financing sources (uses):						
Transfers in	10,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	10,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,122	22,206	-	(63,451)	10	20,005
Restated cash and investment fund balance - beginning	(5,183)	72,852	55	80,230	1,268	20,500
Cash and investment fund balance - ending	\$ 8,939	\$ 95,058	\$ 55	\$ 16,779	\$ 1,278	\$ 40,505
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 8,939	\$ -	\$ 55	\$ 16,779	\$ 1,278	\$ 40,505
Restricted assets:						
Cash and investments	-	95,058	-	-	-	-
Total cash and investment assets - ending	\$ 8,939	\$ 95,058	\$ 55	\$ 16,779	\$ 1,278	\$ 40,505
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 95,058	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	8,939	-	55	16,779	1,278	40,505
Total cash and investment fund balance - ending	\$ 8,939	\$ 95,058	\$ 55	\$ 16,779	\$ 1,278	\$ 40,505

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, 2009
 (Continued)

	Local Law Enforcement Block Grant	DOC Juvenile Basic Training Grant	Calumet Trail Grant	Family Court Grant	Health Performance	Early Intervention
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	222,085	-	10,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	222,085	-	10,000	-	-
Disbursements:						
General government	-	222,085	-	12,225	998	1,771
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	-	-	-	-	-	-
Total disbursements	-	222,085	-	12,225	998	1,771
Excess (deficiency) of receipts over disbursements	-	-	-	(2,225)	(998)	(1,771)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(2,225)	(998)	(1,771)
Restated cash and investment fund balance - beginning	300	-	195,685	11,037	10,000	1,114
Cash and investment fund balance - ending	\$ 300	\$ -	\$ 195,685	\$ 8,812	\$ 9,002	\$ (657)
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 9,002	\$ (657)
Restricted assets:						
Cash and investments	300	-	195,685	8,812	-	-
Total cash and investment assets - ending	\$ 300	\$ -	\$ 195,685	\$ 8,812	\$ 9,002	\$ (657)
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 8,812	\$ -	\$ -
Public safety	300	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	195,685	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	9,002	(657)
Total cash and investment fund balance - ending	\$ 300	\$ -	\$ 195,685	\$ 8,812	\$ 9,002	\$ (657)

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, 2009
 (Continued)

	Court Interpreter Grant	County Narcotic Unit	Cable TV Franchise	SHSP Homeland Security Grant	Riverboat Revenue Sharing Tax	Law Enforcement Terrorism Prevention Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,000	-	-	171,477	918,667	114,959
Charges for services	-	-	468,091	-	-	-
Fines and forfeits	-	282,082	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	5,000	282,082	468,091	171,477	918,667	114,959
Disbursements:						
General government	4,054	-	347,180	521,870	1,039,198	114,959
Public safety	-	292,610	-	-	-	-
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	-	-	-	-	-	-
Total disbursements	4,054	292,610	347,180	521,870	1,039,198	114,959
Excess (deficiency) of receipts over disbursements	946	(10,528)	120,911	(350,393)	(120,531)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	250,000	-
Transfers out	-	-	-	-	(50,000)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	200,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	946	(10,528)	120,911	(350,393)	79,469	-
Restated cash and investment fund balance - beginning	4,951	201,198	751,392	350,393	486,441	-
Cash and investment fund balance - ending	\$ 5,897	\$ 190,670	\$ 872,303	\$ -	\$ 565,910	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 190,670	\$ 872,303	\$ -	\$ 565,910	\$ -
Restricted assets:						
Cash and investments	5,897	-	-	-	-	-
Total cash and investment assets - ending	\$ 5,897	\$ 190,670	\$ 872,303	\$ -	\$ 565,910	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 5,897	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	190,670	872,303	-	565,910	-
Total cash and investment fund balance - ending	\$ 5,897	\$ 190,670	\$ 872,303	\$ -	\$ 565,910	\$ -

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, 2009
 (Continued)

	County Corrections	Hazardous Substance	Tobacco Settlement Fund	Health Immunizations Fund	Forfeited Property	JAG Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	68,583	-	-	-
Charges for services	96,295	-	-	-	-	-
Fines and forfeits	-	25,587	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	364	-	-	-	-
Total receipts	96,295	25,951	68,583	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	63,893	13,142	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	52,299	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	11,750	-	-	-
Total disbursements	63,893	13,142	64,049	-	-	-
Excess (deficiency) of receipts over disbursements	32,402	12,809	4,534	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	28,272	-
Total other financing sources (uses)	-	-	-	-	28,272	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,402	12,809	4,534	-	28,272	-
Restated cash and investment fund balance - beginning	53,412	36,004	115,075	247	25,650	-
Cash and investment fund balance - ending	\$ 85,814	\$ 48,813	\$ 119,609	\$ 247	\$ 53,922	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ 247	\$ 53,922	\$ -
Restricted assets:						
Cash and investments	85,814	48,813	119,609	-	-	-
Total cash and investment assets - ending	\$ 85,814	\$ 48,813	\$ 119,609	\$ 247	\$ 53,922	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	85,814	48,813	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	119,609	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	247	53,922	-
Total cash and investment fund balance - ending	\$ 85,814	\$ 48,813	\$ 119,609	\$ 247	\$ 53,922	\$ -

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, 2009
 (Continued)

	Medical Reserve Core Grant	EMA PSIC Grant	STOP Grant Prosecutor	SCAAP Grant	Sheriff DEA Proceeds	Bioterrorism Response Grant Health
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	73,860	19,531	2,486	8,466	66,051
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	73,860	19,531	2,486	8,466	66,051
Disbursements:						
General government	-	132,115	31,243	4,747	25,708	65,701
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	-	-	-	-	-	-
Total disbursements	-	132,115	31,243	4,747	25,708	65,701
Excess (deficiency) of receipts over disbursements	-	(58,255)	(11,712)	(2,261)	(17,242)	350
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(58,255)	(11,712)	(2,261)	(17,242)	350
Restated cash and investment fund balance - beginning	15,000	58,255	(3,428)	4,765	143,336	19,526
Cash and investment fund balance - ending	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ (15,140)</u>	<u>\$ 2,504</u>	<u>\$ 126,094</u>	<u>\$ 19,876</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ (15,140)	\$ 2,504	\$ -	\$ -
Restricted assets:						
Cash and investments	15,000	-	-	-	126,094	19,876
Total cash and investment assets - ending	\$ 15,000	\$ -	\$ (15,140)	\$ 2,504	\$ 126,094	\$ 19,876
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	126,094	19,876
Highways and streets	-	-	-	-	-	-
Health and welfare	15,000	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	(15,140)	2,504	-	-
Total cash and investment fund balance - ending	\$ 15,000	\$ -	\$ (15,140)	\$ 2,504	\$ 126,094	\$ 19,876

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, 2009
 (Continued)

	Sheriff Traffic Enforcement	Indiana Criminal Justice Institute Grant	Juvenile Block Grant	Domestic Violence Grant	Health District 1 CRI Grant	Aggressive Driving Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	52,803	7,941	53,461	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	52,803	7,941	53,461	-	-
Disbursements:						
General government	52	54,209	7,941	78,675	1,014	2,442
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	-	-	-	-	-	-
Total disbursements	52	54,209	7,941	78,675	1,014	2,442
Excess (deficiency) of receipts over disbursements	(52)	(1,406)	-	(25,214)	(1,014)	(2,442)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	5,545	-	-
Total other financing sources (uses)	-	-	-	5,545	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(52)	(1,406)	-	(19,669)	(1,014)	(2,442)
Restated cash and investment fund balance - beginning	52	1,500	-	(14,059)	1,015	2,442
Cash and investment fund balance - ending	\$ -	\$ 94	\$ -	\$ (33,728)	\$ 1	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ (33,728)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	94	-	-	1	-
Total cash and investment assets - ending	\$ -	\$ 94	\$ -	\$ (33,728)	\$ 1	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	94	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	1	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(33,728)	-	-
Total cash and investment fund balance - ending	\$ -	\$ 94	\$ -	\$ (33,728)	\$ 1	\$ -

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, 2009
 (Continued)

	Family And Children Project Attend	Coroner's Training And Continuing Education	Supplemental Public Defender Service	Porter County Sheriff Civil Fees	Prosecutor's New IV-D	Clerk's New IV-D
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	13,088	-	-	-	94,688	37,058
Charges for services	-	21,306	-	-	-	-
Fines and forfeits	-	-	27,223	164,900	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	13,088	21,306	27,223	164,900	94,688	37,058
Disbursements:						
General government	47,092	-	-	242,947	-	-
Public safety	-	29,755	20,209	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	67,958	14,071
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	47,092	29,755	20,209	242,947	67,958	14,071
Excess (deficiency) of receipts over disbursements	(34,004)	(8,449)	7,014	(78,047)	26,730	22,987
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(34,004)	(8,449)	7,014	(78,047)	26,730	22,987
Restated cash and investment fund balance - beginning	68,895	10,432	116,713	138,187	25,085	69,077
Cash and investment fund balance - ending	\$ 34,891	\$ 1,983	\$ 123,727	\$ 60,140	\$ 51,815	\$ 92,064
Cash and Investment Assets - Ending						
Cash and investments	\$ 34,891	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,983	123,727	60,140	51,815	92,064
Total cash and investment assets - ending	\$ 34,891	\$ 1,983	\$ 123,727	\$ 60,140	\$ 51,815	\$ 92,064
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 51,815	\$ 92,064
Public safety	-	1,983	123,727	60,140	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	34,891	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 34,891	\$ 1,983	\$ 123,727	\$ 60,140	\$ 51,815	\$ 92,064

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, 2009
 (Continued)

	Sales Disclosure Fund	Donation Sheriff	Donations Calumet Trail	Donations Juvenile Detention	Adult Probation Transition	Adult Probation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	8,000	-	-	-	-
Charges for services	-	-	-	-	-	65,569
Fines and forfeits	11,450	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	4,490	-	-	-	-
Total receipts	11,450	12,490	-	-	-	65,569
Disbursements:						
General government	6,000	34,287	-	-	-	-
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	-	-	-	-	-	-
Total disbursements	6,000	34,287	-	-	-	-
Excess (deficiency) of receipts over disbursements	5,450	(21,797)	-	-	-	65,569
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,450	(21,797)	-	-	-	65,569
Restated cash and investment fund balance - beginning	3,962	48,570	19,324	50	32,288	102,892
Cash and investment fund balance - ending	\$ 9,412	\$ 26,773	\$ 19,324	\$ 50	\$ 32,288	\$ 168,461
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 32,288	\$ 168,461
Restricted assets:						
Cash and investments	9,412	26,773	19,324	50	-	-
Total cash and investment assets - ending	\$ 9,412	\$ 26,773	\$ 19,324	\$ 50	\$ 32,288	\$ 168,461
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 9,412	\$ -	\$ 19,324	\$ -	\$ -	\$ -
Public safety	-	26,773	-	50	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	32,288	168,461
Total cash and investment fund balance - ending	\$ 9,412	\$ 26,773	\$ 19,324	\$ 50	\$ 32,288	\$ 168,461

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, 2009
 (Continued)

	Juvenile Probation Administrative Fees	Dunn's Bridge Park	Reassessment	Prosecutor's Continuing Education	Sheriff's Continuing Education	Prosecutor Check Deferral
Receipts:						
Taxes	\$ -	\$ -	\$ 518,077	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	33,203	-	-	-
Charges for services	-	-	-	-	10,213	11,258
Fines and forfeits	28,750	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	9,738	-	-	-
Total receipts	28,750	-	561,018	-	10,213	11,258
Disbursements:						
General government	-	-	453,475	-	-	13,502
Public safety	28,385	-	-	-	7,839	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	196,619	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	28,385	-	650,094	-	7,839	13,502
Excess (deficiency) of receipts over disbursements	365	-	(89,076)	-	2,374	(2,244)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(10,000)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	365	-	(99,076)	-	2,374	(2,244)
Restated cash and investment fund balance - beginning	51,881	1,498	1,094,077	10,451	3,330	27,774
Cash and investment fund balance - ending	\$ 52,246	\$ 1,498	\$ 995,001	\$ 10,451	\$ 5,704	\$ 25,530
Cash and Investment Assets - Ending						
Cash and investments	\$ 52,246	\$ 1,498		\$ 10,451	\$ 5,704	\$ 25,530
Restricted assets:						
Cash and investments	-	-	995,001	-	-	-
Total cash and investment assets - ending	\$ 52,246	\$ 1,498	\$ 995,001	\$ 10,451	\$ 5,704	\$ 25,530
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 995,001	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	52,246	1,498	-	10,451	5,704	25,530
Total cash and investment fund balance - ending	\$ 52,246	\$ 1,498	\$ 995,001	\$ 10,451	\$ 5,704	\$ 25,530

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, 2009
 (Continued)

	CEDIT Project 16 PACT	CEDIT Project 21 NIRPC Fees	County Correction Home Detention	Adult Offender Interstate Compact Fee	Prosecutor Victim Assistance	County Surveyor's Corner Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	108,736	-	-	-
Charges for services	-	-	-	-	-	24,870
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	160	2,063	-	-
Total receipts	-	-	108,896	2,063	-	24,870
Disbursements:						
General government	-	-	124,386	-	-	36,704
Public safety	30,000	-	-	3,488	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	102,759	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	30,000	102,759	124,386	3,488	-	36,704
Excess (deficiency) of receipts over disbursements	(30,000)	(102,759)	(15,490)	(1,425)	-	(11,834)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	220	-	-	-
Total other financing sources (uses)	-	-	220	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(30,000)	(102,759)	(15,270)	(1,425)	-	(11,834)
Restated cash and investment fund balance - beginning	30,000	517,685	65,341	1,613	10,500	43,744
Cash and investment fund balance - ending	\$ -	\$ 414,926	\$ 50,071	\$ 188	\$ 10,500	\$ 31,910
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ 188	\$ 10,500	\$ -
Restricted assets:						
Cash and investments	-	414,926	50,071	-	-	31,910
Total cash and investment assets - ending	\$ -	\$ 414,926	\$ 50,071	\$ 188	\$ 10,500	\$ 31,910
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 414,926	\$ -	\$ -	\$ -	\$ 31,910
Public safety	-	-	50,071	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	188	10,500	-
Total cash and investment fund balance - ending	\$ -	\$ 414,926	\$ 50,071	\$ 188	\$ 10,500	\$ 31,910

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, 2009
 (Continued)

	CEDIT Project 22 Corridor Study/ Construction Standards	Vehicle Inspections	CEDIT Project 23 Consultants	CEDIT Project 24 Portage Adult Education	Kankakee River Basin Re-Establishment	Donations Wildlife Management
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	2,150	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	67
Total receipts	-	2,150	-	-	-	67
Disbursements:						
General government	131,674	-	310,403	-	-	-
Public safety	-	4,491	-	-	-	-
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	-	-	-	-	-	-
Total disbursements	131,674	4,491	310,403	-	-	-
Excess (deficiency) of receipts over disbursements	(131,674)	(2,341)	(310,403)	-	-	67
Other financing sources (uses):						
Transfers in	-	-	450,000	150,000	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	450,000	150,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(131,674)	(2,341)	139,597	150,000	-	67
Restated cash and investment fund balance - beginning	167,870	16,988	-	-	5,069	1,341
Cash and investment fund balance - ending	<u>\$ 36,196</u>	<u>\$ 14,647</u>	<u>\$ 139,597</u>	<u>\$ 150,000</u>	<u>\$ 5,069</u>	<u>\$ 1,408</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 14,647	\$ 139,597	\$ 150,000	\$ 5,069	\$ 1,408
Restricted assets:						
Cash and investments	36,196	-	-	-	-	-
Total cash and investment assets - ending	\$ 36,196	\$ 14,647	\$ 139,597	\$ 150,000	\$ 5,069	\$ 1,408
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 36,196	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	14,647	139,597	150,000	5,069	1,408
Total cash and investment fund balance - ending	\$ 36,196	\$ 14,647	\$ 139,597	\$ 150,000	\$ 5,069	\$ 1,408

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, 2009
 (Continued)

	Porter County Exposition Center Operating	Memorial Opera House	Video Tape Fee	Photo Duplicate	Federal Intergovernmental Co-Op	CEDIT Project 5 Rule 13
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	367,436	239,944	-	3,740	-	-
Fines and forfeits	-	-	350	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	59	-	-	-	-
Total receipts	<u>367,436</u>	<u>240,003</u>	<u>350</u>	<u>3,740</u>	-	-
Disbursements:						
General government	425,036	-	-	-	-	6,806
Public safety	-	-	-	3,649	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	273,262	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	6,846	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	<u>431,882</u>	<u>273,262</u>	<u>-</u>	<u>3,649</u>	-	<u>6,806</u>
Excess (deficiency) of receipts over disbursements	<u>(64,446)</u>	<u>(33,259)</u>	<u>350</u>	<u>91</u>	-	<u>(6,806)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	20,000
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	<u>20,000</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(64,446)</u>	<u>(33,259)</u>	<u>350</u>	<u>91</u>	-	<u>13,194</u>
Restated cash and investment fund balance - beginning	<u>80,142</u>	<u>37,277</u>	<u>2,921</u>	<u>1,870</u>	<u>14,566</u>	<u>82,327</u>
Cash and investment fund balance - ending	<u>\$ 15,696</u>	<u>\$ 4,018</u>	<u>\$ 3,271</u>	<u>\$ 1,961</u>	<u>\$ 14,566</u>	<u>\$ 95,521</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 15,696	\$ 4,018	\$ 3,271	\$ 1,961	\$ 14,566	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	95,521
Total cash and investment assets - ending	<u>\$ 15,696</u>	<u>\$ 4,018</u>	<u>\$ 3,271</u>	<u>\$ 1,961</u>	<u>\$ 14,566</u>	<u>\$ 95,521</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,521
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	15,696	4,018	3,271	1,961	14,566	-
Total cash and investment fund balance - ending	<u>\$ 15,696</u>	<u>\$ 4,018</u>	<u>\$ 3,271</u>	<u>\$ 1,961</u>	<u>\$ 14,566</u>	<u>\$ 95,521</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, 2009
 (Continued)

	Inmate Processing Fee	Housing Of Federal Prisoners	Community Emergency Response Grant	Federal Jail Commissioners	Porter County Alternative Dispute Resolution	Home Detention User Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	99,715	469,182	-	330,106	-	3,488
Fines and forfeits	-	-	-	-	15,060	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	99,715	469,182	-	330,106	15,060	3,488
Disbursements:						
General government	73,576	332,057	-	188,454	9,836	-
Public safety	-	-	748	-	-	-
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	-	-	-	-	-	-
Total disbursements	73,576	332,057	748	188,454	9,836	-
Excess (deficiency) of receipts over disbursements	26,139	137,125	(748)	141,652	5,224	3,488
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,139	137,125	(748)	141,652	5,224	3,488
Restated cash and investment fund balance - beginning	-	13,156	1,303	146,070	39,577	13,316
Cash and investment fund balance - ending	\$ 26,139	\$ 150,281	\$ 555	\$ 287,722	\$ 44,801	\$ 16,804
Cash and Investment Assets - Ending						
Cash and investments	\$ 26,139	\$ 150,281	\$ -	\$ -	\$ 44,801	\$ 16,804
Restricted assets:						
Cash and investments	-	-	555	287,722	-	-
Total cash and investment assets - ending	\$ 26,139	\$ 150,281	\$ 555	\$ 287,722	\$ 44,801	\$ 16,804
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	555	287,722	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	26,139	150,281	-	-	44,801	16,804
Total cash and investment fund balance - ending	\$ 26,139	\$ 150,281	\$ 555	\$ 287,722	\$ 44,801	\$ 16,804

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, 2009
 (Continued)

	Juvenile Detention Service Fee	Citizens Corp Grant	School Probation	Project Care	Quest System Grant	Recorder Security Protection
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	73,201	-	-	-	-	67,702
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	9,000	-	-	-
Total receipts	73,201	-	9,000	-	-	67,702
Disbursements:						
General government	62,384	-	195	-	-	100,502
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	-	-	-	-	-	-
Total disbursements	62,384	-	195	-	-	100,502
Excess (deficiency) of receipts over disbursements	10,817	-	8,805	-	-	(32,800)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,817	-	8,805	-	-	(32,800)
Restated cash and investment fund balance - beginning	192,595	2,000	21,827	2,636	24	214,594
Cash and investment fund balance - ending	\$ 203,412	\$ 2,000	\$ 30,632	\$ 2,636	\$ 24	\$ 181,794
Cash and Investment Assets - Ending						
Cash and investments	\$ 203,412	\$ -	\$ 30,632	\$ -	\$ -	\$ 181,794
Restricted assets:						
Cash and investments	-	2,000	-	2,636	24	-
Total cash and investment assets - ending	\$ 203,412	\$ 2,000	\$ 30,632	\$ 2,636	\$ 24	\$ 181,794
Cash and Investment Fund Balance - Ending						
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	203,412	-	30,632	-	-	181,794
Total cash and investment fund balance - ending	\$ 203,412	\$ 2,000	\$ 30,632	\$ 2,636	\$ 24	\$ 181,794

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, 2009
 (Continued)

	CEDIT Project 8 Promote Porter County	Sex and Violent Offender Fund	Animal Shelter Fees	Drug Court Testing	OWI Fatal Drug/Alcohol Testing	State Meeting Recorder
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,000	-
Charges for services	-	-	46,154	-	-	-
Fines and forfeits	-	6,444	-	23,500	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	23,095
Total receipts	-	6,444	46,154	23,500	8,000	23,095
Disbursements:						
General government	225,000	-	58,189	-	-	32,250
Public safety	-	2,315	-	10,075	11,420	-
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	-	-	-	-	-	-
Total disbursements	225,000	2,315	58,189	10,075	11,420	32,250
Excess (deficiency) of receipts over disbursements	(225,000)	4,129	(12,035)	13,425	(3,420)	(9,155)
Other financing sources (uses):						
Transfers in	150,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	150,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(75,000)	4,129	(12,035)	13,425	(3,420)	(9,155)
Restated cash and investment fund balance - beginning	75,000	2,929	19,142	8,000	9,025	10,782
Cash and investment fund balance - ending	\$ -	\$ 7,058	\$ 7,107	\$ 21,425	\$ 5,605	\$ 1,627
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 7,107	\$ 21,425	\$ 5,605	\$ -
Restricted assets:						
Cash and investments	-	7,058	-	-	-	1,627
Total cash and investment assets - ending	\$ -	\$ 7,058	\$ 7,107	\$ 21,425	\$ 5,605	\$ 1,627
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627
Public safety	-	7,058	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	7,107	21,425	5,605	-
Total cash and investment fund balance - ending	\$ -	\$ 7,058	\$ 7,107	\$ 21,425	\$ 5,605	\$ 1,627

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, 2009
 (Continued)

	TMA Collections	Hospital Interest	Donations Expo Center	Garage Fund	CEDIT Unallocated	Northwestern Indiana Regional Planning Commission
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 7,210,741	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	3,500,000	-
Other	-	2,150,135	1,301	4,301	-	-
Total receipts	-	2,150,135	1,301	4,301	10,710,741	-
Disbursements:						
General government	-	-	-	814	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	3,500,000	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	814	3,500,000	-
Excess (deficiency) of receipts over disbursements	-	2,150,135	1,301	3,487	7,210,741	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(4,922,233)	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(4,922,233)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,150,135	1,301	3,487	2,288,508	-
Restated cash and investment fund balance - beginning	426,000	6,274,472	4,258	8,209	4,069,102	25,215
Cash and investment fund balance - ending	\$ 426,000	\$ 8,424,607	\$ 5,559	\$ 11,696	\$ 6,357,610	\$ 25,215
Cash and Investment Assets - Ending						
Cash and investments	\$ 426,000	\$ 8,424,607	\$ 5,559	\$ 11,696	\$ -	\$ 25,215
Restricted assets:						
Cash and investments	-	-	-	-	6,357,610	-
Total cash and investment assets - ending	\$ 426,000	\$ 8,424,607	\$ 5,559	\$ 11,696	\$ 6,357,610	\$ 25,215
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 6,357,610	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	426,000	8,424,607	5,559	11,696	-	25,215
Total cash and investment fund balance - ending	\$ 426,000	\$ 8,424,607	\$ 5,559	\$ 11,696	\$ 6,357,610	\$ 25,215

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, 2009
 (Continued)

	CEDIT Project 9 Museum/Opera House	CEDIT Project 3 Building Maintenance	Electronic Map Generation Fund	Pay '08 Provisional Surplus	Sheriff Drug Unit	H1N1 Response Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	78,626
Charges for services	-	-	8,200	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	50	-	-	-	-	-
Total receipts	50	-	8,200	-	-	78,626
Disbursements:						
General government	-	431,115	3,365	390,568	32,058	103,623
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	10,000	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	27,147
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	10,000	431,115	3,365	390,568	32,058	130,770
Excess (deficiency) of receipts over disbursements	(9,950)	(431,115)	4,835	(390,568)	(32,058)	(52,144)
Other financing sources (uses):						
Transfers in	10,000	400,000	-	-	50,000	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	390,568	-	-
Total other financing sources (uses)	10,000	400,000	-	390,568	50,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	50	(31,115)	4,835	-	17,942	(52,144)
Restated cash and investment fund balance - beginning	2,003	143,214	-	-	-	-
Cash and investment fund balance - ending	\$ 2,053	\$ 112,099	\$ 4,835	\$ -	\$ 17,942	\$ (52,144)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 4,835	\$ -	\$ 17,942	\$ (52,144)
Restricted assets:						
Cash and investments	2,053	112,099	-	-	-	-
Total cash and investment assets - ending	\$ 2,053	\$ 112,099	\$ 4,835	\$ -	\$ 17,942	\$ (52,144)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ 112,099	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	2,053	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	4,835	-	17,942	(52,144)
Total cash and investment fund balance - ending	\$ 2,053	\$ 112,099	\$ 4,835	\$ -	\$ 17,942	\$ (52,144)

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, 2009
 (Continued)

	Recovery Grant	State's 2008 and Prior Tax Delinquency	Excess Levy	Zona Wildlife Donation	South Haven Sidewalk Grant	Settlement Holding Fund
Receipts:						
Taxes	\$ -	\$ -	\$ 201,299	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	294,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	95	-	16,994
Total receipts	-	-	201,299	95	294,000	16,994
Disbursements:						
General government	3,327	25,551	-	-	294,000	-
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	-	-	-	-	-	-
Total disbursements	3,327	25,551	-	-	294,000	-
Excess (deficiency) of receipts over disbursements	(3,327)	(25,551)	201,299	95	-	16,994
Other financing sources (uses):						
Transfers in	-	-	3,625,620	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	25,551	-	-	-	-
Total other financing sources (uses)	-	25,551	3,625,620	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,327)	-	3,826,919	95	-	16,994
Restated cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ (3,327)	\$ -	\$ 3,826,919	\$ 95	\$ -	\$ 16,994
Cash and Investment Assets - Ending						
Cash and investments	\$ (3,327)	\$ -	\$ 3,826,919	\$ 95	\$ -	\$ 16,994
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (3,327)	\$ -	\$ 3,826,919	\$ 95	\$ -	\$ 16,994
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(3,327)	-	3,826,919	95	-	16,994
Total cash and investment fund balance - ending	\$ (3,327)	\$ -	\$ 3,826,919	\$ 95	\$ -	\$ 16,994

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, 2009
 (Continued)

	CEDIT Project 1 Right Of Ways	CEDIT Project 2 Highways	CEDIT Project 4 Parks	CEDIT Project 7 Planning And Zoning	CEDIT Project 26	CEDIT Project 25
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,000	-	30,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	10,000	-	30,000	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	1,430,660	431,424	319,502	99,656	458,665	38,435
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	1,430,660	431,424	319,502	99,656	458,665	38,435
Excess (deficiency) of receipts over disbursements	(1,430,660)	(421,424)	(319,502)	(69,656)	(458,665)	(38,435)
Other financing sources (uses):						
Transfers in	1,100,000	1,100,000	400,000	-	458,665	40,000
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	1,100,000	1,100,000	400,000	-	458,665	40,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(330,660)	678,576	80,498	(69,656)	-	1,565
Restated cash and investment fund balance - beginning	361,213	630,148	200,931	83,832	-	-
Cash and investment fund balance - ending	<u>\$ 30,553</u>	<u>\$ 1,308,724</u>	<u>\$ 281,429</u>	<u>\$ 14,176</u>	<u>\$ -</u>	<u>\$ 1,565</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 30,553	\$ 1,308,724	\$ 281,429	\$ 14,176	\$ -	\$ 1,565
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 30,553</u>	<u>\$ 1,308,724</u>	<u>\$ 281,429</u>	<u>\$ 14,176</u>	<u>\$ -</u>	<u>\$ 1,565</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	30,553	1,308,724	281,429	14,176	-	1,565
Total cash and investment fund balance - ending	<u>\$ 30,553</u>	<u>\$ 1,308,724</u>	<u>\$ 281,429</u>	<u>\$ 14,176</u>	<u>\$ -</u>	<u>\$ 1,565</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, 2009
 (Continued)

	CEDIT Project 9 Document Imaging Project	CEDIT Project 12 GIS Project	CEDIT Project 17 GIS	CEDIT Project 20 North County Renovation	CEDIT Project 19 Equipment	CEDIT Project 27 VIOP Telephone
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	13,124	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	13,124	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	172,053	2,277	3,071	20,001	95,144	136,137
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	172,053	2,277	3,071	20,001	95,144	136,137
Excess (deficiency) of receipts over disbursements	(172,053)	(2,277)	(3,071)	(20,001)	(82,020)	(136,137)
Other financing sources (uses):						
Transfers in	100,000	-	-	-	300,000	218,568
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	100,000	-	-	-	300,000	218,568
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(72,053)	(2,277)	(3,071)	(20,001)	217,980	82,431
Restated cash and investment fund balance - beginning	116,913	29,436	3,071	44,928	45,160	-
Cash and investment fund balance - ending	<u>\$ 44,860</u>	<u>\$ 27,159</u>	<u>\$ -</u>	<u>\$ 24,927</u>	<u>\$ 263,140</u>	<u>\$ 82,431</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 44,860	\$ 27,159	\$ -	\$ 24,927	\$ 263,140	\$ 82,431
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 44,860</u>	<u>\$ 27,159</u>	<u>\$ -</u>	<u>\$ 24,927</u>	<u>\$ 263,140</u>	<u>\$ 82,431</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	44,860	27,159	-	24,927	263,140	82,431
Total cash and investment fund balance - ending	<u>\$ 44,860</u>	<u>\$ 27,159</u>	<u>\$ -</u>	<u>\$ 24,927</u>	<u>\$ 263,140</u>	<u>\$ 82,431</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, 2009
 (Continued)

	Public Safety Technology	Donations Family Court	Juvenile Service Center Lease Rental	County Building Bonds	Jail Lease Rent	Major Moves Interest
Receipts:						
Taxes	\$ -	\$ -	\$ 1,645,468	\$ 1,630,995	\$ 4,587,948	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,000	133,996	132,774	318,397	-
Charges for services	180,779	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	864	-	-	-	97,354
Total receipts	180,779	10,864	1,779,464	1,763,769	4,906,345	97,354
Disbursements:						
General government	249,126	1,442	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	689,175	699,770	1,206,297	-
Debt service:						
Principal	-	-	727,973	743,905	2,948,000	1,500,000
Interest	-	-	-	-	-	56,301
Capital outlay:						
General government	7,971	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	257,097	1,442	1,417,148	1,443,675	4,154,297	1,556,301
Excess (deficiency) of receipts over disbursements	(76,318)	9,422	362,316	320,094	752,048	(1,458,947)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	282,876
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	282,876
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(76,318)	9,422	362,316	320,094	752,048	(1,176,071)
Restated cash and investment fund balance - beginning	83,725	22,713	-	-	-	1,218,443
Cash and investment fund balance - ending	\$ 7,407	\$ 32,135	\$ 362,316	\$ 320,094	\$ 752,048	\$ 42,372
Cash and Investment Assets - Ending						
Cash and investments	\$ 7,407	\$ 32,135	\$ -	\$ -	\$ -	\$ 42,372
Restricted assets:						
Cash and investments	-	-	362,316	320,094	752,048	-
Total cash and investment assets - ending	\$ 7,407	\$ 32,135	\$ 362,316	\$ 320,094	\$ 752,048	\$ 42,372
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	362,316	320,094	752,048	-
Capital outlay	-	-	-	-	-	-
Unrestricted	7,407	32,135	-	-	-	42,372
Total cash and investment fund balance - ending	\$ 7,407	\$ 32,135	\$ 362,316	\$ 320,094	\$ 752,048	\$ 42,372

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, 2009
 (Continued)

	PC Bailout Loan	Juvenile Housing Debt	Cumulative Capital Development	Park Capital	Cumulative Bridge	General Drain Improvement
Receipts:						
Taxes	\$ -	\$ 248,706	\$ 2,691,940	\$ -	\$ 674,048	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	18,091	172,991	-	40,578	84,088
Charges for services	-	-	-	8,665	99,770	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	1,060,394	-
Other	-	-	22,706	-	32,782	817
Total receipts	-	266,797	2,887,637	8,665	1,907,572	84,905
Disbursements:						
General government	-	-	222,272	-	-	328,099
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	727,052	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	1,850	-	-
Interfund loans	57,484	82,279	-	-	1,000,000	-
Debt service:						
Principal	367,633	126,494	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	748,145	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	73,227	-
Health and welfare	-	-	-	-	-	-
Total disbursements	425,117	208,773	970,417	1,850	1,800,279	328,099
Excess (deficiency) of receipts over disbursements	(425,117)	58,024	1,917,220	6,815	107,293	(243,194)
Other financing sources (uses):						
Transfers in	425,117	-	-	-	-	282,404
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	1,821	-
Total other financing sources (uses)	425,117	-	-	-	1,821	282,404
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	58,024	1,917,220	6,815	109,114	39,210
Restated cash and investment fund balance - beginning	-	-	1,955,920	18,821	3,802,588	177,437
Cash and investment fund balance - ending	\$ -	\$ 58,024	\$ 3,873,140	\$ 25,636	\$ 3,911,702	\$ 216,647
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 58,024	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	3,873,140	25,636	3,911,702	216,647
Total cash and investment assets - ending	\$ -	\$ 58,024	\$ 3,873,140	\$ 25,636	\$ 3,911,702	\$ 216,647
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	3,873,140	25,636	3,911,702	216,647
Unrestricted	-	58,024	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ 58,024	\$ 3,873,140	\$ 25,636	\$ 3,911,702	\$ 216,647

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, 2009
 (Continued)

	Major Moves Borrowing Revenue	Fairgrounds Bond	Major Moves Investment Fund	South County Highway Garage	Sheriff's Commissary	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,201,180
Special assessments	-	-	-	-	-	27,558
Licenses and permits	-	-	-	-	-	154,735
Intergovernmental	-	-	-	-	-	7,912,113
Charges for services	-	-	-	-	-	5,410,297
Fines and forfeits	-	-	-	-	398,606	2,147,832
Interfund loans	-	-	-	-	-	5,460,394
Other	-	-	-	-	-	2,486,808
Total receipts	-	-	-	-	398,606	46,800,917
Disbursements:						
General government	261,262	-	-	-	-	9,656,947
Public safety	-	-	-	-	432,016	4,490,103
Highways and streets	-	-	-	-	-	5,477,655
Health and welfare	-	-	-	-	-	4,041,436
Culture and recreation	-	-	-	-	-	328,770
Interfund loans	-	-	-	-	-	8,528,121
Debt service:						
Principal	-	-	-	-	-	6,414,005
Interest	-	-	-	-	-	56,301
Capital outlay:						
General government	-	-	-	-	-	4,303,475
Public safety	-	-	-	-	-	210,359
Highways and streets	-	-	-	-	-	75,429
Health and welfare	-	-	-	-	-	13,879
Total disbursements	261,262	-	-	-	432,016	43,596,480
Excess (deficiency) of receipts over disbursements	(261,262)	-	-	-	(33,410)	3,204,437
Other financing sources (uses):						
Transfers in	-	-	-	-	-	9,848,250
Transfers out	-	-	(282,876)	-	-	(9,173,133)
Other receipts	-	-	-	-	-	1,196,724
Total other financing sources (uses)	-	-	(282,876)	-	-	1,871,841
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(261,262)	-	(282,876)	-	(33,410)	5,076,278
Restated cash and investment fund balance - beginning	692,935	1,010	14,369,910	3,276	45,329	57,098,954
Cash and investment fund balance - ending	\$ 431,673	\$ 1,010	\$ 14,087,034	\$ 3,276	\$ 11,919	\$ 62,175,232
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,386,600
Restricted assets:						
Cash and investments	431,673	1,010	14,087,034	3,276	11,919	40,788,632
Total cash and investment assets - ending	\$ 431,673	\$ 1,010	\$ 14,087,034	\$ 3,276	\$ 11,919	\$ 62,175,232
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,453,193
Public safety	-	-	-	-	-	1,608,794
Highways and streets	-	-	-	-	-	4,064,408
Health and welfare	-	-	-	-	-	461,207
Culture and recreation	-	-	-	-	-	204,535
Debt service	-	-	-	-	-	1,434,458
Capital outlay	431,673	1,010	14,087,034	3,276	-	22,550,118
Unrestricted	-	-	-	-	11,919	21,398,519
Total cash and investment fund balance - ending	\$ 431,673	\$ 1,010	\$ 14,087,034	\$ 3,276	\$ 11,919	\$ 62,175,232

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2009

	<u>Sheriff's Retirement Benefit Plan</u>	<u>Sheriff's Retirement Pension Plan</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 20,319	\$ 506,605	\$ 526,924
Plan members	<u>-</u>	<u>95,183</u>	<u>95,183</u>
Total contributions	<u>20,319</u>	<u>601,788</u>	<u>622,107</u>
Investment earnings:			
Service of process fees	-	171,292	171,292
Interest	37,552	198,710	236,262
Increase in value of investments	<u>154,067</u>	<u>809,924</u>	<u>963,991</u>
Total investment earnings	<u>191,619</u>	<u>1,179,926</u>	<u>1,371,545</u>
Total additions	<u>211,938</u>	<u>1,781,714</u>	<u>1,993,652</u>
Deductions:			
Benefits	37,667	1,049,215	1,086,882
Administrative and general	<u>7,338</u>	<u>51,216</u>	<u>58,554</u>
Total deductions	<u>45,005</u>	<u>1,100,431</u>	<u>1,145,436</u>
Excess of total additions over total deductions	166,933	681,283	848,216
Cash and investment fund balance - beginning	<u>982,723</u>	<u>6,541,123</u>	<u>7,523,846</u>
Cash and investment fund balance - ending	<u>\$ 1,149,656</u>	<u>\$ 7,222,406</u>	<u>\$ 8,372,062</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Additional Judgment For Excise	City and Town Court Costs	Congressional School Interest	Tax Surplus Sale	Tax Sale Redemption	State Fair Board
Additions:						
Agency fund additions	\$ -	\$ 67,414	\$ -	\$ -	\$ -	\$ 91,875
Deductions:						
Agency fund deductions	-	-	-	142,349	-	91,875
Excess (deficiency) of total additions over total deductions	-	67,414	-	(142,349)	-	-
Cash and investment fund balance - beginning	206	106,626	26,665	225,425	2,867	-
Cash and investment fund balance - ending	<u>\$ 206</u>	<u>\$ 174,040</u>	<u>\$ 26,665</u>	<u>\$ 83,076</u>	<u>\$ 2,867</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, 2009
 (Continued)

	State Forestry Tax	Court Fines And Fees	Inheritance Tax	Payroll	Special Death Benefit	Excess Taxes
Additions:						
Agency fund additions	\$ 183,749	\$ 889,566	\$ 3,795,702	\$ 6,674,395	\$ 9,358	\$ 3,720,645
Deductions:						
Agency fund deductions	183,749	1,214,089	4,419,542	6,664,320	15,606	1,574,118
Excess (deficiency) of total additions over total deductions	-	(324,523)	(623,840)	10,075	(6,248)	2,146,527
Cash and investment fund balance - beginning	-	390,410	1,114,162	134,759	7,473	(359,632)
Cash and investment fund balance - ending	\$ -	\$ 65,887	\$ 490,322	\$ 144,834	\$ 1,225	\$ 1,786,895

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Education Plate Fee	CEDIT	Porter County Tourism	Financial Institution Tax	Sheriff's Pension	Escrow National Lakeshore
Additions:						
Agency fund additions	\$ 6,919	\$ 29,099,954	\$ 969,645	\$ 294,216	\$ 137,091	\$ 850
Deductions:						
Agency fund deductions	6,919	29,099,954	969,645	294,216	171,292	4,600
Excess (deficiency) of total additions over total deductions	-	-	-	-	(34,201)	(3,750)
Cash and investment fund balance - beginning	1,575	-	-	-	34,201	15,404
Cash and investment fund balance - ending	<u>\$ 1,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,654</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Child Restraint Violations	National Park Taxes	Children With Special Health Care Needs	Health Care For The Indigent	Medical Assistance To Wards	County User Fee
Additions:						
Agency fund additions	\$ 4,834	\$ 152,317	\$ 137,812	\$ 1,091,010	\$ 11,484	\$ 351,479
Deductions:						
Agency fund deductions	8,945	183,184	137,812	1,097,931	11,484	365,885
Excess (deficiency) of total additions over total deductions	(4,111)	(30,867)	-	(6,921)	-	(14,406)
Cash and investment fund balance - beginning	4,775	61,433	-	6,921	-	581,910
Cash and investment fund balance - ending	<u>\$ 664</u>	<u>\$ 30,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 567,504</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Welfare Trust	Homestead Credit Rebate	HEA 1001 State Homestead Credit	Porter County Agriculture Society	Refunds	Charter Schools
Additions:						
Agency fund additions	\$ -	\$ 10	\$ 5,446,790	\$ 23,271	\$ 3,905,519	\$ 75,826
Deductions:						
Agency fund deductions	61,280	10	5,458,443	25,758	1,945,385	75,826
Excess (deficiency) of total additions over total deductions	(61,280)	-	(11,653)	(2,487)	1,960,134	-
Cash and investment fund balance - beginning	61,280	-	-	25,758	(1,804,518)	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,653)</u>	<u>\$ 23,271</u>	<u>\$ 155,616</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, 2009
 (Continued)

	<u>RDA</u> <u>Distribution</u>	<u>ERA</u> <u>Fee</u> <u>Valparaiso</u>	<u>Seat</u> <u>Belt</u> <u>Violations</u>	<u>Sex and</u> <u>Violent</u> <u>Offender Fee</u>	<u>Highway</u> <u>Performance</u> <u>Bond</u>	<u>Valparaiso</u> <u>Homestead</u>
Additions:						
Agency fund additions	\$ 11,841,122	\$ 14,795	\$ 100,984	\$ 716	\$ -	\$ 2
Deductions:						
Agency fund deductions	<u>20,299,054</u>	<u>14,795</u>	<u>261,006</u>	<u>1,143</u>	<u>-</u>	<u>2</u>
Excess (deficiency) of total additions over total deductions	(8,457,932)	-	(160,022)	(427)	-	-
Cash and investment fund balance - beginning	<u>8,604,524</u>	<u>-</u>	<u>160,022</u>	<u>464</u>	<u>50,000</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 146,592</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</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, 2009
 (Continued)

	Hospital Liability Fund	Judgments Due Law Enforcement	Tax Collections	Child Advocacy	Children's Psychiatric Treatment	State Sales Disclosure Fee
Additions:						
Agency fund additions	\$ 160,829	\$ -	\$ 340,365,410	\$ 650	\$ 287,108	\$ 11,450
Deductions:						
Agency fund deductions	690,295	-	340,368,554	-	320,305	19,415
Excess (deficiency) of total additions over total deductions	(529,466)	-	(3,144)	650	(33,197)	(7,965)
Cash and investment fund balance - beginning	1,963,245	260	3,144	5,444	33,197	9,000
Cash and investment fund balance - ending	<u>\$ 1,433,779</u>	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ 6,094</u>	<u>\$ -</u>	<u>\$ 1,035</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Solid Waste Fees	Special Assessments	Welfare Excise	Tax Anticipation Warrants	TIF 10 Hebron	Excise Tax State Portion
Additions:						
Agency fund additions	\$ 903,351	\$ 136,486	\$ 68,233	\$ 17,067,727	\$ 14,099	\$ 5,527,239
Deductions:						
Agency fund deductions	903,351	136,486	72,535	17,067,727	14,099	5,527,239
Excess (deficiency) of total additions over total deductions	-	-	(4,302)	-	-	-
Cash and investment fund balance - beginning	-	-	4,302	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2009
 (Continued)

	State Portion HSC/PTRC Settlement	Adult Probation	County Clerk	Porter County Tourism	Plan Commission	County Health Department
Additions:						
Agency fund additions	\$ 252,387	\$ 756,711	\$ 23,361,746	\$ 964,645	\$ 347,170	\$ 379,914
Deductions:						
Agency fund deductions	<u>252,387</u>	<u>753,344</u>	<u>21,381,002</u>	<u>964,645</u>	<u>76,153</u>	<u>380,214</u>
Excess (deficiency) of total additions over total deductions	-	3,367	1,980,744	-	271,017	(300)
Cash and investment fund balance - beginning	<u>-</u>	<u>76,037</u>	<u>5,018,951</u>	<u>-</u>	<u>25</u>	<u>300</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 79,404</u>	<u>\$ 6,999,695</u>	<u>\$ -</u>	<u>\$ 271,042</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, 2009
 (Continued)

	<u>County Sheriff</u>	<u>Juvenile Probation</u>	<u>County Park Department</u>	<u>County Recorder</u>	<u>PACT</u>	<u>Fairgrounds And Exposition Center</u>
Additions:						
Agency fund additions	\$ 3,098,892	\$ 256,311	\$ 59,250	\$ 819,491	\$ 252,082	\$ 468,274
Deductions:						
Agency fund deductions	<u>3,098,892</u>	<u>256,311</u>	<u>54,070</u>	<u>819,641</u>	<u>249,175</u>	<u>423,632</u>
Excess (deficiency) of total additions over total deductions	-	-	5,180	(150)	2,907	44,642
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>6,375</u>	<u>600</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,180</u>	<u>\$ -</u>	<u>\$ 9,282</u>	<u>\$ 45,242</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Memorial Opera House	Jail Inmate Trust	County Surveyor	Animal Shelter	County Treasurer	Totals
Additions:						
Agency fund additions	\$ 267,360	\$ 1,052,609	\$ -	\$ -	\$ 301,510,151	\$ 767,488,925
Deductions:						
Agency fund deductions	<u>210,881</u>	<u>1,059,721</u>	<u>70</u>	<u>20</u>	<u>326,667,628</u>	<u>796,568,009</u>
Excess (deficiency) of total additions over total deductions	56,479	(7,112)	(70)	(20)	(25,157,477)	(29,079,084)
Cash and investment fund balance - beginning	<u>275</u>	<u>92,484</u>	<u>70</u>	<u>20</u>	<u>29,987,880</u>	<u>46,654,469</u>
Cash and investment fund balance - ending	<u><u>\$ 56,754</u></u>	<u><u>\$ 85,372</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,830,403</u></u>	<u><u>\$ 17,575,385</u></u>

PORTER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail	\$ 28,795,000	\$ 2,952,000
Juvenile Service Center	1,610,000	741,950
Highway trucks	687,743	254,387
Sewer Cleaner	306,882	67,127
Notes and loans payable		
State bail out loan	817,633	204,408
Bonds payable:		
General obligation bonds:		
2001 Refunding	1,435,000	753,642
2005 Juvenile	<u>3,200,000</u>	<u>126,495</u>
Total governmental activities debt	<u>\$ 36,852,258</u>	<u>\$ 5,100,009</u>

PORTER COUNTY
OTHER REPORTS

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

County Animal Shelter
Clerk of the Circuit Court
County Sheriff
County Fairgrounds and Exposition Center
County Auditor
County Treasurer
County Prosecuting Attorney
Board of County Commissioners
County Plan Commission

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Compliance

We have audited the compliance of 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, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. 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 2009-2.

Internal Control Over Compliance

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

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

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

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

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

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

August 27, 2010

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 8,100
National School Lunch Program	10.555		<u>12,348</u>
Total for federal grantor agency			<u>20,448</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Natural Resources and Atmospheric Administration (NOAA)			
Coastal Zone Management Administration Awards	11.419		
Porter County Landscaping and Streetscaping Manual			10,000
Porter County Landscaping Manual			<u>40,000</u>
Total for program			<u>50,000</u>
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program	11.555		73,860
Total for federal grantor agency			<u>123,860</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant			
Economic Development Initiative - Special Project, Neighborhood Initiative & Miscellaneous Grants	14.251		<u>294,000</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Direct Grant			
Payment in Lieu of Taxes	15.226		<u>106,957</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Federal Equity Sharing	16.XXX	07-DEA-485454-004-A 08-DEA-502173-001-A	3,470 <u>4,996</u>
Total for program			<u>8,466</u>
State Criminal Alien Assistance Program	16.606	2009-AP-BX-0267	<u>2,486</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	08-JF-014	<u>47,551</u>
Crime Victim Assistance	16.575	07-VA-102	<u>35,402</u>
Violence Against Women Formula Grant	16.588	08-ST-026	<u>16,398</u>
Total for federal grantor agency			<u>110,303</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	BR-NBIS (555) BR-9964 BR-9964093	16,196 1,855 <u>23,776</u>
Total for federal grantor agency			<u>41,827</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, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		29,251
Cities Readiness Initiative			11,000
Bioterrorism Preparedness and Response			78,626
H1N1 HD Response			-
Total for program			<u>118,877</u>
Pass-Through Indiana Department of Child Services			
ARRA - Child Support Enforcement	93.563	FY 09	<u>38,933</u>
Child Support Enforcement	93.563		
Prosecutor IV-D		FY 09	312,429
Court IV-D		FY 09	49,773
Indirect IV-D		FY 09	<u>72,144</u>
Total for program			<u>434,346</u>
Pass-Through Indiana Supreme Court, Division of State Court Administration			
State Court Improvement Program	93.586		
Court Improvement Program			9,994
07-JB-026			<u>21,113</u>
Total for program			<u>31,107</u>
Total for federal grantor agency			<u>623,263</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
Homeland Security Grant Program	97.067		
		C44P-7-409	54,390
		C44P-8-019A	24,770
		C44P-9-559A	2,002
		C44P-9-469A	200
		C44P-0-084A	<u>19,217</u>
Total for cluster			<u>100,579</u>
Emergency Management Performance Grants	97.042		<u>36,074</u>
Law Enforcement Terrorism Prevention Program	97.074		<u>72,229</u>
Total for federal grantor agency			<u>208,882</u>
Total federal awards expended			<u>\$ 1,529,540</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 cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

Program Title	Federal CFDA Number	2009
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	\$ <u>47,551</u>

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?	no

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	no

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.251	Economic Development Initiative – Special Project, Neighborhood Initiative & Miscellaneous Grants
93.563	ARRA - Child Support Enforcement
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2009-1 TRANSACTION RECORDING

The County invested \$14,369,910 of major moves proceeds from the State of Indiana in an investment account. This account consisted of investments purchased from U.S. agencies. The interest earned on the Major moves investment accounts was not posted to the county's records. Total amount of interest earned over the last 3 years and not posted to the County's records was \$909,695.33. Annual audit adjustments were made to the financial statements to reflect the interest earned.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

A bank transfer to pay for the major movers bond anticipation note was not posted to the County's records. The total amount not posted was \$1,510,026. Audit adjustments were made to the financial statements to reflect this transaction.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The fiscal body may by ordinance or resolution authorize the transaction of business with a financial institution through the use of electronic funds transfer. The ordinance or resolution must: 1. Specify the types of transactions that may be conducted by electronic funds transfer; and 2. Require the proper officers to maintain adequate documentation of the transactions so that they may be audited as provided by law. [IC 5-13-5-5] Chapter 6

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. Chapter 1

Section III – Federal Award Findings and Questioned Costs

FINDING 2009-2 - TIMELY REPORTING FOR REIMBURSEMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: FY 09
Pass-Through Entity: Indiana Department of Child Services

As part of the Cooperative Agreement between the County and the Indiana Child Support Bureau, the County Clerk is required to submit monthly reimbursement claims to the Indiana Child Support Bureau; however, the County Clerk did not file the claims in a timely manner. Monthly reimbursement claims for Title IV-D expenditures are to be completed and submitted to the State by the 10th of the month following the expenditures. January through September 2009 reimbursement claims were submitted on November 17, 2009. The October through December 2009 reimbursement claims were submitted on May 17, 2010.

Per instructions on the Monthly Reimbursement Claim for Title IV-D Expenditures (SF 24220), the Indiana Family and Social Services Administration requires that the month reimbursement claim be submitted to the Child Support Bureau by the 10th of the following month.

Failure to follow the specific grant guidelines may jeopardize the County's ability to obtain federal awards in the future.

We recommended the Clerk's office implement procedures to submit the monthly reimbursement claims on a timely basis.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2008-3 Reporting

Original SBA Audit Report Number:	B35240
Fiscal Year	2008
Auditee Contact Person	Phil Griffith
Title of Contact Person	Emergency Management Director
Phone Number	219-462-8654
Status of Finding:	

THE EMA HAS FILED ALL QUARTERLY
REPORTS AND WILL KEEP ALL UP TO DATE,

Phil Griffith, DIRECTOR

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

Corrective Action Plan

August 25, 2010

For Finding 2009-1 Transaction Recording

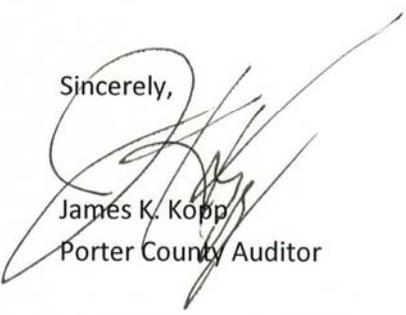
I have discussed the problem with the Porter County Treasurer. He has assured us that proper documentation will be supplied to the Auditor in a timely fashion. This notification will allow the Auditor Staff to provide timely posting in the Accounting Software.

Finding 2009-2 Timely Reporting for Reimbursement

Federal Agency: US Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA#: 93.563
Auditee Contact Person: Diane Fike
Director of Child Support

The Clerk of Court acknowledges that a problem existed do to some personal problems of Diane Fike, the Child Support Director. The Clerk has taken appropriate measures to insure timely filing in the future.

Sincerely,


James K. Kopp
Porter County Auditor

Attachments: Treasurer Document
Clerk Document

PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2010, with James K. Kopp, Auditor; Robert Harper, President of the Board of County Commissioners; and Alizabeth Bailey, Deputy Auditor.