

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

ANNUAL FINANCIAL REPORT

2009

LAPORTE COUNTY, INDIANA



**FILED**

10/15/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Craig Hinchman	01-01-09 to 12-31-12
Treasurer	Nancy Hawkins	01-01-09 to 12-31-12
Clerk	Bette L. Conroy Lynn Spevak	01-01-09 to 12-31-09 01-01-10 to 12-31-13
Sheriff	Michael Mollenhauer	01-01-07 to 12-31-10
Recorder	John Stimley	01-01-09 to 12-31-12
President of the Board of County Commissioners	Barbara Huston	01-01-09 to 12-31-10
President of the County Council	Mark Yagelski	01-01-09 to 12-31-10



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaPorte County (County), as of and for the year ended December 31, 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 component unit of the County which should have been included to fairly present the financial position of the County.

The County's financial statements do not disclose the credit quality ratings of investments in debt securities, external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities as described by nationally recognized statistical rating organizations as of December 31, 2009. In our opinion, disclosure of this information is required by accounting principles generally accepted in the United State of America.

In our opinion, except that the omission of the component unit of the County referred to in the fourth paragraph and except for the omission of the information discussed in the preceding paragraph, results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

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

In accordance with Government Auditing Standards, we have also issued a report dated August 17, 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.

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 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, Schedule of Contributions From the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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

STATE BOARD OF ACCOUNTS

August 17, 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 LAPORTE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaPorte County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 17, 2010. The opinion on the financial statements was 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1.

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 17, 2010

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

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 27,632,074	\$ 771,706	\$ -	\$ 9,689	\$ (26,850,679)
Public safety	18,280,128	4,858,233	71,748	701,479	(12,648,668)
Highways and streets	8,655,057	-	3,291,797	-	(5,363,260)
Health and welfare	2,934,218	752,914	896,368	-	(1,284,936)
Economic development	5,145,308	-	-	-	(5,145,308)
Culture and recreation	2,245,199	11,204	17,424	-	(2,216,571)
Principal and interest on indebtedness	1,458,593	-	-	-	(1,458,593)
	<u>\$ 66,350,577</u>	<u>\$ 6,394,057</u>	<u>\$ 4,277,337</u>	<u>\$ 711,168</u>	<u>(54,968,015)</u>
Total governmental activities					
General receipts:					
Property taxes					23,189,652
Intergovernmental					9,927,000
Other local sources					22,229,931
Investment earnings					917,742
					<u>56,264,325</u>
					1,296,310
					<u>67,587,449</u>
					<u>\$ 68,883,759</u>
Net assets - ending					
<u>Assets</u>					
Cash and investments					\$ 36,037,893
Restricted assets:					
Cash and investments					32,845,866
Total assets					<u>\$ 68,883,759</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 2,701,905
Public safety					1,231,357
Highways and streets					18,017,834
Health and welfare					3,968,757
Culture and recreation					11,801
Debt service					259,791
Capital outlay					6,654,421
Unrestricted					36,037,893
Total net assets					<u>\$ 68,883,759</u>

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

LAPORTE COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	General Fund	Riverboat Admissions Tax	Emergency Reserve	Major Moves Construction	Jail Bond Reduction	Other Governmental Funds	Totals
<b>Receipts:</b>							
Taxes	\$ 17,232,061	\$ -	\$ -	\$ -	\$ -	\$ 5,957,591	\$ 23,189,652
Special assessments	-	-	-	-	-	11,527	11,527
Licenses and permits	-	-	-	-	-	239,207	239,207
Intergovernmental	4,067,663	4,180,318	-	-	-	6,281,151	14,529,132
Charges for services	3,782,211	-	-	4,303	-	603,718	4,390,232
Fines and forfeits	475,604	-	-	-	-	835,509	1,311,113
Interfund loans	9,000,000	-	14,380,873	-	-	117,800	23,498,673
Other	7,836,491	101,375	-	86,352	1,574,249	12,659,546	22,258,013
<b>Total receipts</b>	<b>42,394,030</b>	<b>4,281,693</b>	<b>14,380,873</b>	<b>90,655</b>	<b>1,574,249</b>	<b>26,706,049</b>	<b>89,427,549</b>
<b>Disbursements:</b>							
General government	19,378,515	1,651,670	-	-	-	3,626,078	24,656,263
Public safety	15,243,254	-	-	-	-	3,271,105	18,514,359
Highways and streets	-	-	-	1,593,392	-	7,487,773	9,081,165
Health and welfare	661,556	-	-	-	-	2,470,021	3,131,577
Economic development	-	-	-	-	-	5,145,308	5,145,308
Culture and recreation	391,035	-	-	-	-	1,854,164	2,245,199
Interfund loans	14,000,000	306,000	9,117,800	-	-	74,873	23,498,673
Debt service:							
Principal	-	-	-	-	-	750,000	750,000
Interest	-	-	-	-	-	708,593	708,593
Capital outlay:							
General government	2,984	-	-	-	-	633,756	636,740
Public safety	-	-	-	-	-	85,911	85,911
Highways and streets	-	-	-	35,572	-	78,649	114,221
Health and welfare	-	-	-	-	-	24,668	24,668
<b>Total disbursements</b>	<b>49,677,344</b>	<b>1,957,670</b>	<b>9,117,800</b>	<b>1,628,964</b>	<b>-</b>	<b>26,210,899</b>	<b>88,592,677</b>
Excess (deficiency) of receipts over disbursements	(7,283,314)	2,324,023	5,263,073	(1,538,309)	1,574,249	495,150	834,872
<b>Other financing sources (uses):</b>							
Transfers in	29,797	-	-	-	-	233,983	263,780
Transfers out	-	-	-	-	-	(263,780)	(263,780)
Other receipts	634	-	-	-	-	3,781	4,415
<b>Total other financing sources (uses)</b>	<b>30,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,016)</b>	<b>4,415</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,252,883)	2,324,023	5,263,073	(1,538,309)	1,574,249	469,134	839,287
Cash and investment fund balance - beginning	996,571	6,365,504	4,694,000	19,335,814	8,858,004	26,212,753	66,462,646
Cash and investment fund balance - ending	\$ (6,256,312)	\$ 8,689,527	\$ 9,957,073	\$ 17,797,505	\$ 10,432,253	\$ 26,681,887	67,301,933
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							1,581,826
Net assets of governmental activities							\$ 68,883,759
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ (6,256,312)	\$ 8,689,527	\$ 9,957,073	\$ -	\$ 10,432,253	\$ 11,844,585	\$ 34,667,126
Restricted assets:							
Cash and investments	-	-	-	17,797,505	-	14,837,302	32,634,807
<b>Total cash and investment assets - ending</b>	<b>\$ (6,256,312)</b>	<b>\$ 8,689,527</b>	<b>\$ 9,957,073</b>	<b>\$ 17,797,505</b>	<b>\$ 10,432,253</b>	<b>\$ 26,681,887</b>	<b>\$ 67,301,933</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,701,905	\$ 2,701,905
Public safety	-	-	-	-	-	1,020,298	1,020,298
Highways and streets	-	-	-	17,797,505	-	220,329	18,017,834
Health and welfare	-	-	-	-	-	3,968,757	3,968,757
Culture and recreation	-	-	-	-	-	11,801	11,801
Debt service	-	-	-	-	-	259,791	259,791
Capital outlay	-	-	-	-	-	6,654,421	6,654,421
Unrestricted	(6,256,312)	8,689,527	9,957,073	-	10,432,253	11,844,585	34,667,126
<b>Total cash and investment fund balance - ending</b>	<b>\$ (6,256,312)</b>	<b>\$ 8,689,527</b>	<b>\$ 9,957,073</b>	<b>\$ 17,797,505</b>	<b>\$ 10,432,253</b>	<b>\$ 26,681,887</b>	<b>\$ 67,301,933</b>

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

LAPORTE COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS  
As Of And For The Year Ended December 31, 2009

	Internal Service Funds
Operating receipts:	
Employer contributions	\$ 6,080,575
Employee contributions	1,320,025
Miscellaneous receipts	387,940
Total operating receipts	7,788,540
Operating disbursements:	
Insurance claims and expense	7,337,148
Excess of operating receipts over operating disbursements	451,392
Nonoperating receipts:	
Interest and investment receipts	5,631
Excess of receipts over disbursements and nonoperating receipts	457,023
Cash and investment fund balance - beginning	1,124,803
Cash and investment fund balance - ending	\$ 1,581,826
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ 1,581,826
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	\$ 1,581,826

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

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

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 719,050	\$ -	
Plan members	38,673	-	
Other	-	2,660	
Total contributions	757,723	2,660	
Investment earnings:			
Interest	428,419	2,870	
Dividends	2,613,335	-	
Total investment earnings	3,041,754	2,870	
Total additions	3,799,477	5,530	
Deductions:			
Benefits	1,110,905	3,000	
Excess (deficiency) of total additions over total deductions	2,688,572	2,530	
Cash and investment fund balance - beginning	16,055,108	121,137	
Cash and investment fund balance - ending	\$ 18,743,680	\$ 123,667	\$ 48,700,229

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

The LaPorte County Solid Waste Management District has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

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:

LaPorte County Solid Waste Management District: The LaPorte County Solid Waste Management District is a significant discretely presented component unit of the County. The County appoints a voting majority of the LaPorte County Solid Waste Management District's board and is able to impose its will.

Joint Venture

The County is a participant with Lake and Porter Counties and all municipalities in the three counties in a joint venture to operate Northwestern Indiana Regional Planning Commission (NIRPC) which was created to which was created as a multipurpose area wide agency to address such issues as economic development, transportation, environmental protection, and comprehensive planning. The County is obligated by contract to remit \$77,074 annually to supplement the Northwestern Indiana Regional Planning Commission. Complete financial statements for NIRPC can be obtained from 6100 Southport Road, Portage, IN 46368.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

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

The Riverboat Admission Tax Fund is used to account for riverboat tax revenue and may be used for any legal or corporate purpose of the County.

The Emergency Reserve Fund is used to account for fifty percent of all riverboat funds to maintain a cash reserve and may be used for any legal or corporate purpose of the County.

The Major Moves Construction Fund is used to account for the state distribution of toll road lease proceeds for the construction of highways, roads, and bridges and other allowable disbursements in accordance with Indiana Code 8-14-16.

The Jail Bond Reduction Fund is a debt service fund. It accounts for excess county economic development income taxes (CEDIT), and interest earned on forecasted miscellaneous revenues. The resources are to be accumulated and invested for a period of at least 10 years to be used for the early retirement of the jail bonds.

Additionally, the County reports the following fund types:

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

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

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

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

C. Measurement Focus and Basis of Accounting

The government-wide, governmental 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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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.

On May 23, 2008, the Indiana Department of Local Government Finance (DLGF) issued an order for a complete reassessment of LaPorte County residential, commercial, and industrial property for 2006 taxes payable 2007. The order was issued based upon a review by the DLGF that determined that there was a manipulation of data that led to inaccuracies.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County has not completed and settled an approved property tax cycle since the 2005 payable 2006 property tax year. Each subsequent year, 2006 payable 2007, 2007 payable 2008, 2008 payable 2009 and 2009 payable 2010, provisional bills were issued with the notice that reconciliation bill will be provided to taxpayers once assessments are approved and certified, and final tax rates are established. Provisional bills were based upon the originally approved 2006 payable 2007 assessed values and tax rates, which were nullified by the DLGF order for a complete reassessment. Provisional bills were mailed in June of 2010, with due dates of July 9, 2010, and November 10, 2010.

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.

E. Receipts and Disbursements

1. Program Receipts

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Operating Receipts and Disbursements

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

F. Internal and Interfund 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:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

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

Fund	2009
Governmental funds:	
General Fund	\$ 6,256,312
Pioneer Cemetery Operating	12,113
County Health	85,489
H1N1 Grant	61,499
County Highway	410,052
Juvenile Accountability Report	7,600
Emergency Response	2,204
Prosecutor Victim Advocate	45,403
Metro Op JAG 10K and Under	6,216
Adult Protective Services	10,106
Agency funds:	
Settlement	174,154
Library Settlement	38
Center Township Poor Relief	91
Sheriff's Pension Nonreverting	40,064

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. 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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 \$119,570,199.

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 Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. agencies	\$ 693,578
Municipal notes and bonds	88,803
Corporate notes and bonds	1,817,025
Corporate stock	3,202,288
Mutual funds	11,079,442
 Total	 \$ 16,881,136

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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

Investment Custodial Credit Risk

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

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

At December 31, 2009, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. treasuries, securities, and agencies, municipal and corporate notes and bonds, corporate stocks and mutual funds in the amount of \$16,881,136. Of these investments \$16,881,136 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The 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	\$ 208,876	\$ 200,000	\$ 284,702
Municipal notes and bonds	-	-	88,803
Corporate notes and bonds	368,465	455,717	992,843
Corporate stock	3,202,288	-	-
Mutual funds	-	-	11,079,442
<b>Totals</b>	<b>\$ 3,779,629</b>	<b>\$ 655,717</b>	<b>\$ 12,445,790</b>

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Credit Risk

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

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	County's Investments				
	U.S. Agencies	Municipal Notes and Bonds	Corporate Notes and Bonds	Corporate Stock	Mutual Funds
Rating not determined	\$ 693,578	\$ 88,803	\$ 1,817,025	\$ 3,202,288	\$ -
Unrated	-	-	-	-	11,079,442
Totals	<u>\$ 693,578</u>	<u>\$ 88,803</u>	<u>\$ 1,817,025</u>	<u>\$ 3,202,288</u>	<u>\$ 11,079,442</u>

Concentration of Credit Risk

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

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. There are two issuer's of investments that have more than 5% of the Sheriff's Retirement and Benefit investments. These investments range from 5.6% to 6.6% of the total investments and account for 17% of the total investments.

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.

B. Interfund Transfers

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

Transfer From	Transfer To	2009
Other governmental funds	General Fund	\$ 29,797
Other governmental funds	Other governmental funds	<u>233,983</u>
Total		<u>\$ 263,780</u>

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

IV. Other Information

A. Risk Management

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

The risks errors and omissions; job related illnesses or injuries to employees and natural disasters are covered by commercial insurance from independent third parties.

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

The County has chosen to establish a risk financing fund for risks associated with torts, and thefts of, damage to, or destruction of assets. The risk financing fund is accounted for in the County Liability Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$150,000 per year. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program.

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

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

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. Subsequent Events

Homestead Credit Rebate

The County received money from the State of Indiana for the purpose of the Homestead Credit Rebates, which were to be distributed to homeowners who qualify for a homestead credit. This distribution was to be made within 30 days of receipt of the funds. At December 31, 2009, the Homestead Credit Rebate fund has a balance of \$2,375,266. The balance has not been distributed to the homeowners because of the uncertainty regarding the assessments.

C. Contingent Liabilities

The County is party to numerous lawsuits which are in various phases of court proceedings or settlement negotiations. Potential damages to the County are undeterminable at this time.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Conduit Debt Obligation

The County issued Economic Development Revenue Bonds, Series 2000 and Series 2007-3 to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

The County issued Demand Limited Obligation Revenue Bonds, Series 2007 to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

As of December 31, 2009, there were two series of Economic Development Revenue Bonds and one series of Demand Limited Obligation Revenue Bonds outstanding. The outstanding principal balance for the revenue bonds was not available at December 31, 2009.

E. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 \$1,496,560.

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 \$770,473.

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 \$51,675.

LAPORTE COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 17,573,504	\$ 19,848,260	\$ (2,274,756)	89%	\$ 19,353,539	(12%)
07-01-08	19,719,929	22,857,360	(3,137,431)	86%	20,383,279	(15%)
07-01-09	18,902,190	24,375,079	(5,472,889)	78%	22,444,371	(24%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 14,358,480	\$ 15,305,281	\$ (946,801)	94%	\$ 2,321,984	(41%)
01-01-06	15,594,181	16,207,048	(612,867)	96%	2,393,680	(26%)
01-01-07	16,965,893	17,531,186	(565,293)	97%	2,478,484	(23%)
01-01-08	18,342,576	19,363,999	(1,021,423)	95%	2,639,555	(39%)
01-01-09	17,991,990	20,225,233	(2,233,243)	89%	2,731,183	(82%)
01-01-10	18,794,932	20,753,951	(1,959,019)	91%	2,740,945	(71%)

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009

	Local Road And Street	Pioneer Cemetery Operating	Sheriff Accident Report	Firearms Training	Park and Recreation Nonreverting	County Health	Alcohol and Drug Service Fee
Receipts:							
Taxes	\$ -	\$ 27,630	\$ -	\$ -	\$ -	\$ 842,708	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	41,464	-	170,669	-
Intergovernmental	710,870	5,576	-	-	-	170,027	-
Charges for services	-	275	-	-	-	97,371	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	5,905	843	3,517	12,422	3,964	5,136	148,427
<b>Total receipts</b>	<b>716,775</b>	<b>34,324</b>	<b>3,517</b>	<b>53,886</b>	<b>3,964</b>	<b>1,285,911</b>	<b>148,427</b>
Disbursements:							
General government	-	38,281	-	-	-	-	-
Public safety	-	-	3,418	24,486	-	-	148,427
Highways and streets	800,334	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,436,871	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	2,795	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	3,500	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	5,100	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	9,998	-
<b>Total disbursements</b>	<b>805,434</b>	<b>41,781</b>	<b>3,418</b>	<b>24,486</b>	<b>2,795</b>	<b>1,446,869</b>	<b>148,427</b>
Excess (deficiency) of receipts over disbursements	(88,659)	(7,457)	99	29,400	1,169	(160,958)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(88,659)	(7,457)	99	29,400	1,169	(160,958)	-
Cash and investment fund balance - beginning	308,988	(4,656)	2,371	34,108	10,632	75,469	-
Cash and investment fund balance - ending	\$ 220,329	\$ (12,113)	\$ 2,470	\$ 63,508	\$ 11,801	\$ (85,489)	\$ -
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ (12,113)	\$ -	\$ -	\$ -	\$ (85,489)	\$ -
Restricted assets:							
Cash and investments	220,329	-	2,470	63,508	11,801	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 220,329</b>	<b>\$ (12,113)</b>	<b>\$ 2,470</b>	<b>\$ 63,508</b>	<b>\$ 11,801</b>	<b>\$ (85,489)</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	2,470	63,508	-	-	-
Highways and streets	220,329	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	11,801	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	(12,113)	-	-	-	(85,489)	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 220,329</b>	<b>\$ (12,113)</b>	<b>\$ 2,470</b>	<b>\$ 63,508</b>	<b>\$ 11,801</b>	<b>\$ (85,489)</b>	<b>\$ -</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Civil Defense	Economic Development	Contractor Registration Fee	Animal Control Citation	Big City Seat Belt Enforcement Program	Habitat For Humanity Grant	Law Enforcement Continuing Education
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	200,000	-
Charges for services	-	-	-	-	-	-	117
Fines and forfeits	-	-	-	-	-	-	34,716
Interfund loans	-	-	-	-	-	-	-
Other	-	250	132,650	950	27,504	-	-
<b>Total receipts</b>	<b>-</b>	<b>250</b>	<b>132,650</b>	<b>950</b>	<b>27,504</b>	<b>200,000</b>	<b>34,833</b>
<b>Disbursements:</b>							
General government	-	-	213,997	-	29,283	190,000	-
Public safety	-	-	-	-	-	-	11,593
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	64,598	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	22,000	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>64,598</b>	<b>235,997</b>	<b>-</b>	<b>29,283</b>	<b>190,000</b>	<b>11,593</b>
Excess (deficiency) of receipts over disbursements	-	(64,348)	(103,347)	950	(1,779)	10,000	23,240
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(64,348)	(103,347)	950	(1,779)	10,000	23,240
Cash and investment fund balance - beginning	60	112,226	388,631	3,975	2,930	-	220,903
Cash and investment fund balance - ending	<u>\$ 60</u>	<u>\$ 47,878</u>	<u>\$ 285,284</u>	<u>\$ 4,925</u>	<u>\$ 1,151</u>	<u>\$ 10,000</u>	<u>\$ 244,143</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 60	\$ 47,878	\$ 285,284	\$ 4,925	\$ 1,151	\$ -	\$ 244,143
Restricted assets:							
Cash and investments	-	-	-	-	-	10,000	-
<b>Total cash and investment assets - ending</b>	<u>\$ 60</u>	<u>\$ 47,878</u>	<u>\$ 285,284</u>	<u>\$ 4,925</u>	<u>\$ 1,151</u>	<u>\$ 10,000</u>	<u>\$ 244,143</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	60	47,878	285,284	4,925	1,151	-	244,143
<b>Total cash and investment fund balance - ending</b>	<u>\$ 60</u>	<u>\$ 47,878</u>	<u>\$ 285,284</u>	<u>\$ 4,925</u>	<u>\$ 1,151</u>	<u>\$ 10,000</u>	<u>\$ 244,143</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Motor Vehicle Inspection	Clerk's Records Perpetuation	Unsafe Building	JSC United Way Tobacco Education	H1N1 Grant	E-911	County Drug-Free Community
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	82,724	-	-
Charges for services	-	-	-	-	-	150,571	-
Fines and forfeits	-	-	-	-	-	-	124,246
Interfund loans	-	-	-	-	-	-	-
Other	1,095	38,024	1,910	-	2,808	1,168,565	50,200
<b>Total receipts</b>	<b>1,095</b>	<b>38,024</b>	<b>1,910</b>	<b>-</b>	<b>85,532</b>	<b>1,319,136</b>	<b>174,446</b>
Disbursements:							
General government	-	9,435	-	-	-	-	-
Public safety	2,025	-	6,454	-	147,031	1,258,339	173,330
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,382	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,025</b>	<b>9,435</b>	<b>6,454</b>	<b>-</b>	<b>147,031</b>	<b>1,260,721</b>	<b>173,330</b>
Excess (deficiency) of receipts over disbursements	(930)	28,589	(4,544)	-	(61,499)	58,415	1,116
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(930)	28,589	(4,544)	-	(61,499)	58,415	1,116
Cash and investment fund balance - beginning	1,859	166,284	13,777	101	-	598,350	29,347
Cash and investment fund balance - ending	<u>\$ 929</u>	<u>\$ 194,873</u>	<u>\$ 9,233</u>	<u>\$ 101</u>	<u>\$ (61,499)</u>	<u>\$ 656,765</u>	<u>\$ 30,463</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 929	\$ -	\$ 9,233	\$ 101	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	194,873	-	-	(61,499)	656,765	30,463
<b>Total cash and investment assets - ending</b>	<b>\$ 929</b>	<b>\$ 194,873</b>	<b>\$ 9,233</b>	<b>\$ 101</b>	<b>\$ (61,499)</b>	<b>\$ 656,765</b>	<b>\$ 30,463</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ 194,873	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	(61,499)	656,765	30,463
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	929	-	9,233	101	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 929</b>	<b>\$ 194,873</b>	<b>\$ 9,233</b>	<b>\$ 101</b>	<b>\$ (61,499)</b>	<b>\$ 656,765</b>	<b>\$ 30,463</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Jail Drug Treatment Program	Ditch Maintenance	Local Emergency Planning/Right To Know	Convention And Tourism	County Highway	Park Special Nonreverting Operating	Prosecutor Title IV-D #1 Incentive
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	11,527	-	-	-	-	-
Licenses and permits	-	-	-	-	6,630	-	-
Intergovernmental	-	-	-	-	3,290,502	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	2,470	-	9,466	1,767,774	98,127	40,474	52,589
<b>Total receipts</b>	<b>2,470</b>	<b>11,527</b>	<b>9,466</b>	<b>1,767,774</b>	<b>3,395,259</b>	<b>40,474</b>	<b>52,589</b>
Disbursements:							
General government	-	24,595	-	-	-	-	-
Public safety	19,130	-	4,201	-	-	-	-
Highways and streets	-	-	-	-	3,885,142	-	-
Health and welfare	-	-	-	-	-	-	29,483
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	1,767,774	-	33,463	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	73,549	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,130</b>	<b>24,595</b>	<b>4,201</b>	<b>1,767,774</b>	<b>3,958,691</b>	<b>33,463</b>	<b>29,483</b>
Excess (deficiency) of receipts over disbursements	(16,660)	(13,068)	5,265	-	(563,432)	7,011	23,106
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,378	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,378</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,660)	(13,068)	5,265	-	(560,054)	7,011	23,106
Cash and investment fund balance - beginning	26,662	427,181	128,339	-	150,002	20,243	173,661
Cash and investment fund balance - ending	<u>\$ 10,002</u>	<u>\$ 414,113</u>	<u>\$ 133,604</u>	<u>\$ -</u>	<u>\$ (410,052)</u>	<u>\$ 27,254</u>	<u>\$ 196,767</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 10,002	\$ 414,113	\$ 133,604	\$ -	\$ (410,052)	\$ 27,254	\$ 196,767
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 10,002</u>	<u>\$ 414,113</u>	<u>\$ 133,604</u>	<u>\$ -</u>	<u>\$ (410,052)</u>	<u>\$ 27,254</u>	<u>\$ 196,767</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	10,002	414,113	133,604	-	(410,052)	27,254	196,767
<b>Total cash and investment fund balance - ending</b>	<u>\$ 10,002</u>	<u>\$ 414,113</u>	<u>\$ 133,604</u>	<u>\$ -</u>	<u>\$ (410,052)</u>	<u>\$ 27,254</u>	<u>\$ 196,767</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Extradition	Recorder's Records Perpetuation	County User Fee	Welfare Family and Children	Local Health Maintenance	JSC Elect and Monitor Home Detention	Prosecutor Pretrial Diversion
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 1,517,161	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	305,665	-	-	-
Charges for services	-	104,830	-	-	-	-	-
Fines and forfeits	6,800	-	239,780	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	353,454	55,004	4,388	96,192
<b>Total receipts</b>	<b>6,800</b>	<b>104,830</b>	<b>239,780</b>	<b>2,176,280</b>	<b>55,004</b>	<b>4,388</b>	<b>96,192</b>
Disbursements:							
General government	-	83,726	110,117	-	-	-	-
Public safety	-	-	-	-	-	588	152,122
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	687,826	86,914	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	14,670	-	-
<b>Total disbursements</b>	<b>-</b>	<b>83,726</b>	<b>110,117</b>	<b>687,826</b>	<b>101,584</b>	<b>588</b>	<b>152,122</b>
Excess (deficiency) of receipts over disbursements	6,800	21,104	129,663	1,488,454	(46,580)	3,800	(55,930)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	171,063
Transfers out	-	-	(196,163)	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(196,163)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,063</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,800	21,104	(66,500)	1,488,454	(46,580)	3,800	115,133
Cash and investment fund balance - beginning	13,454	266,517	858,816	2,480,303	121,981	30,167	52,439
Cash and investment fund balance - ending	<u>\$ 20,254</u>	<u>\$ 287,621</u>	<u>\$ 792,316</u>	<u>\$ 3,968,757</u>	<u>\$ 75,401</u>	<u>\$ 33,967</u>	<u>\$ 167,572</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 20,254	\$ -	\$ 792,316	\$ -	\$ 75,401	\$ -	\$ -
Restricted assets:							
Cash and investments	-	287,621	-	3,968,757	-	33,967	167,572
<b>Total cash and investment assets - ending</b>	<b>\$ 20,254</b>	<b>\$ 287,621</b>	<b>\$ 792,316</b>	<b>\$ 3,968,757</b>	<b>\$ 75,401</b>	<b>\$ 33,967</b>	<b>\$ 167,572</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ 287,621	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	33,967	167,572
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,968,757	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	20,254	-	792,316	-	75,401	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 20,254</b>	<b>\$ 287,621</b>	<b>\$ 792,316</b>	<b>\$ 3,968,757</b>	<b>\$ 75,401</b>	<b>\$ 33,967</b>	<b>\$ 167,572</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Guardian Ad Litem/Court	Plat Book	County Corrections	Supplemental Public Defender	Surveyor's Corner Perpetuation	County Sheriff's Continuing Education	Jury Pay
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	12,240	-	-	17,650	-	-
Fines and forfeits	-	-	-	23,434	-	-	21,961
Interfund loans	-	-	-	-	-	-	-
Other	48,602	-	78,399	-	-	27,372	20,268
<b>Total receipts</b>	<b>48,602</b>	<b>12,240</b>	<b>78,399</b>	<b>23,434</b>	<b>17,650</b>	<b>27,372</b>	<b>42,229</b>
Disbursements:							
General government	52,500	3,001	-	-	38,108	-	42,229
Public safety	-	-	73,361	-	-	37,576	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>52,500</b>	<b>3,001</b>	<b>73,361</b>	<b>-</b>	<b>38,108</b>	<b>37,576</b>	<b>42,229</b>
Excess (deficiency) of receipts over disbursements	(3,898)	9,239	5,038	23,434	(20,458)	(10,204)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,898)	9,239	5,038	23,434	(20,458)	(10,204)	-
Cash and investment fund balance - beginning	4,203	169,259	81,651	179,064	59,482	37,116	-
Cash and investment fund balance - ending	<u>\$ 305</u>	<u>\$ 178,498</u>	<u>\$ 86,689</u>	<u>\$ 202,498</u>	<u>\$ 39,024</u>	<u>\$ 26,912</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ 178,498	\$ 86,689	\$ 202,498	\$ -	\$ 26,912	\$ -
Restricted assets:							
Cash and investments	305	-	-	-	39,024	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 305</b>	<b>\$ 178,498</b>	<b>\$ 86,689</b>	<b>\$ 202,498</b>	<b>\$ 39,024</b>	<b>\$ 26,912</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ 305	\$ -	\$ -	\$ -	\$ 39,024	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	178,498	86,689	202,498	-	26,912	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 305</b>	<b>\$ 178,498</b>	<b>\$ 86,689</b>	<b>\$ 202,498</b>	<b>\$ 39,024</b>	<b>\$ 26,912</b>	<b>\$ -</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Animal Shelter/Pioneer Cemetery Donations	County Hazmat	2006 Reassessment	EMS Donations	Juvenile Accountability Report	Emergency Response	Harmony House Visit Center
Receipts:							
Taxes	\$ -	\$ -	\$ 299,323	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	60,393	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,191	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	25,971	1,000	275	2,590	29,199	-	-
<b>Total receipts</b>	<b>25,971</b>	<b>1,000</b>	<b>359,991</b>	<b>3,781</b>	<b>29,199</b>	<b>-</b>	<b>-</b>
Disbursements:							
General government	7,751	200	230,280	1,884	33,760	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	4,861	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,751</b>	<b>200</b>	<b>235,141</b>	<b>1,884</b>	<b>33,760</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	18,220	800	124,850	1,897	(4,561)	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,220	800	124,850	1,897	(4,561)	-	-
Cash and investment fund balance - beginning	27,605	3,149	1,990,930	5,403	(3,039)	(2,204)	9
Cash and investment fund balance - ending	<u>\$ 45,825</u>	<u>\$ 3,949</u>	<u>\$ 2,115,780</u>	<u>\$ 7,300</u>	<u>\$ (7,600)</u>	<u>\$ (2,204)</u>	<u>\$ 9</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 45,825	\$ 3,949	\$ -	\$ 7,300	\$ (7,600)	\$ (2,204)	\$ 9
Restricted assets:							
Cash and investments	-	-	2,115,780	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 45,825</b>	<b>\$ 3,949</b>	<b>\$ 2,115,780</b>	<b>\$ 7,300</b>	<b>\$ (7,600)</b>	<b>\$ (2,204)</b>	<b>\$ 9</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ 2,115,780	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	45,825	3,949	-	7,300	(7,600)	(2,204)	9
<b>Total cash and investment fund balance - ending</b>	<b>\$ 45,825</b>	<b>\$ 3,949</b>	<b>\$ 2,115,780</b>	<b>\$ 7,300</b>	<b>\$ (7,600)</b>	<b>\$ (2,204)</b>	<b>\$ 9</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	JSC Food Program	Communicable Disease	Alcohol Prevention	Bioterrorism Grant	Family Reunification Grant	Substance Abuse Grant	CASA Crime Victim Assistance Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	42,443	66,009	-	-	-	14,600	21,125
<b>Total receipts</b>	<b>42,443</b>	<b>66,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,600</b>	<b>21,125</b>
Disbursements:							
General government	128,110	-	-	22,414	-	5,600	21,125
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	50,132	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>128,110</b>	<b>50,132</b>	<b>-</b>	<b>22,414</b>	<b>-</b>	<b>5,600</b>	<b>21,125</b>
Excess (deficiency) of receipts over disbursements	(85,667)	15,877	-	(22,414)	-	9,000	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(85,667)	15,877	-	(22,414)	-	9,000	-
Cash and investment fund balance - beginning	111,917	25,411	6	29,834	59,863	702	7,199
Cash and investment fund balance - ending	<u>\$ 26,250</u>	<u>\$ 41,288</u>	<u>\$ 6</u>	<u>\$ 7,420</u>	<u>\$ 59,863</u>	<u>\$ 9,702</u>	<u>\$ 7,199</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 26,250	\$ 41,288	\$ 6	\$ 7,420	\$ 59,863	\$ 9,702	\$ 7,199
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 26,250</u></b>	<b><u>\$ 41,288</u></b>	<b><u>\$ 6</u></b>	<b><u>\$ 7,420</u></b>	<b><u>\$ 59,863</u></b>	<b><u>\$ 9,702</u></b>	<b><u>\$ 7,199</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	26,250	41,288	6	7,420	59,863	9,702	7,199
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 26,250</u></b>	<b><u>\$ 41,288</u></b>	<b><u>\$ 6</u></b>	<b><u>\$ 7,420</u></b>	<b><u>\$ 59,863</u></b>	<b><u>\$ 9,702</u></b>	<b><u>\$ 7,199</u></b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Sales Disclosure	Safe Keeping Metro Operations	County Corrections	Kankakee Valley Operation Roundup	Neutral Zone Grant	State and Community Highway Safety	Recycled Road
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	7,905	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	480	-	500,257	-	-	66,000	-
<b>Total receipts</b>	<b>8,385</b>	<b>-</b>	<b>500,257</b>	<b>-</b>	<b>-</b>	<b>66,000</b>	<b>-</b>
Disbursements:							
General government	-	-	-	-	-	69,917	-
Public safety	-	-	607,758	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>607,758</b>	<b>-</b>	<b>-</b>	<b>69,917</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	8,385	-	(107,501)	-	-	(3,917)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,385	-	(107,501)	-	-	(3,917)	-
Cash and investment fund balance - beginning	59,797	2,601	164,725	4	8,126	16,885	23
Cash and investment fund balance - ending	<u>\$ 68,182</u>	<u>\$ 2,601</u>	<u>\$ 57,224</u>	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ 12,968</u>	<u>\$ 23</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 68,182	\$ 2,601	\$ 57,224	\$ 4	\$ 8,126	\$ 12,968	\$ 23
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 68,182</u>	<u>\$ 2,601</u>	<u>\$ 57,224</u>	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ 12,968</u>	<u>\$ 23</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	68,182	2,601	57,224	4	8,126	12,968	23
Total cash and investment fund balance - ending	<u>\$ 68,182</u>	<u>\$ 2,601</u>	<u>\$ 57,224</u>	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ 12,968</u>	<u>\$ 23</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Tobacco Master	Substance Abuse Relapse Prevention	Child Advocacy	Metro Operation Sheriff Equitable	Asset Forfeitures	2000 Local Law Enforcement Block Grant	Tuberculosis Outreach Project
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	10,696	-	-	12,469	-	-
<b>Total receipts</b>	<b>-</b>	<b>10,696</b>	<b>-</b>	<b>-</b>	<b>12,469</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	16,780	-	-	-	-	-
Public safety	-	-	-	-	4,701	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	39,277	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>39,277</b>	<b>16,780</b>	<b>-</b>	<b>-</b>	<b>4,701</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(39,277)	(6,084)	-	-	7,768	-	-
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(39,277)	(6,084)	-	-	7,768	-	-
Cash and investment fund balance - beginning	75,285	19,061	1,139	2,614	12,555	104	72
Cash and investment fund balance - ending	<u>\$ 36,008</u>	<u>\$ 12,977</u>	<u>\$ 1,139</u>	<u>\$ 2,614</u>	<u>\$ 20,323</u>	<u>\$ 104</u>	<u>\$ 72</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 36,008	\$ 12,977	\$ 1,139	\$ 2,614	\$ 20,323	\$ 104	\$ 72
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 36,008</u></b>	<b><u>\$ 12,977</u></b>	<b><u>\$ 1,139</u></b>	<b><u>\$ 2,614</u></b>	<b><u>\$ 20,323</u></b>	<b><u>\$ 104</u></b>	<b><u>\$ 72</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	36,008	12,977	1,139	2,614	20,323	104	72
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 36,008</u></b>	<b><u>\$ 12,977</u></b>	<b><u>\$ 1,139</u></b>	<b><u>\$ 2,614</u></b>	<b><u>\$ 20,323</u></b>	<b><u>\$ 104</u></b>	<b><u>\$ 72</u></b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Prosecutor Victim Advocate	Teen Court Grant	2001 Local Law Enforcement Block Grant	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant	2002 Local Law Enforcement Block Grant	D.U.I. Enforcement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	67,605	-	-	-	-	-	-
<b>Total receipts</b>	<b>67,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:							
General government	92,845	-	-	852	6,116	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>92,845</b>	<b>-</b>	<b>-</b>	<b>852</b>	<b>6,116</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(25,240)	-	-	(852)	(6,116)	-	-
Other financing sources (uses):							
Transfers in	10,900	-	-	-	-	-	-
Transfers out	(8,660)	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,000)	-	-	(852)	(6,116)	-	-
Cash and investment fund balance - beginning	(22,403)	3	22	30,525	41,891	36	83
Cash and investment fund balance - ending	<u>(45,403)</u>	<u>3</u>	<u>22</u>	<u>29,673</u>	<u>35,775</u>	<u>36</u>	<u>83</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ (45,403)	\$ 3	\$ 22	\$ 29,673	\$ 35,775	\$ 36	\$ 83
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ (45,403)</b>	<b>\$ 3</b>	<b>\$ 22</b>	<b>\$ 29,673</b>	<b>\$ 35,775</b>	<b>\$ 36</b>	<b>\$ 83</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(45,403)	3	22	29,673	35,775	36	83
<b>Total cash and investment fund balance - ending</b>	<b>\$ (45,403)</b>	<b>\$ 3</b>	<b>\$ 22</b>	<b>\$ 29,673</b>	<b>\$ 35,775</b>	<b>\$ 36</b>	<b>\$ 83</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Metro Op JAG 10K and Under	Indiana Youth Institute	Family Court	Co-Op Extension and 4H Build Indiana	Community Corrections State Grant	Juvenile Service Center State Grant	Beach Act Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	475,877	19,223	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	1,950	-	-	339	-	17,424
<b>Total receipts</b>	<b>-</b>	<b>1,950</b>	<b>-</b>	<b>-</b>	<b>476,216</b>	<b>19,223</b>	<b>17,424</b>
<b>Disbursements:</b>							
General government	-	1,953	13,143	-	542,622	5,129	22,253
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,953</b>	<b>13,143</b>	<b>-</b>	<b>542,622</b>	<b>5,129</b>	<b>22,253</b>
Excess (deficiency) of receipts over disbursements	-	(3)	(13,143)	-	(66,406)	14,094	(4,829)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3)	(13,143)	-	(66,406)	14,094	(4,829)
Cash and investment fund balance - beginning	(6,216)	809	28,848	75,000	94,435	49,738	34,900
Cash and investment fund balance - ending	<u>(6,216)</u>	<u>806</u>	<u>15,705</u>	<u>75,000</u>	<u>28,029</u>	<u>63,832</u>	<u>30,071</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ (6,216)	\$ 806	\$ 15,705	\$ 75,000	\$ 28,029	\$ 63,832	\$ 30,071
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (6,216)</u>	<u>\$ 806</u>	<u>\$ 15,705</u>	<u>\$ 75,000</u>	<u>\$ 28,029</u>	<u>\$ 63,832</u>	<u>\$ 30,071</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(6,216)	806	15,705	75,000	28,029	63,832	30,071
Total cash and investment fund balance - ending	<u>\$ (6,216)</u>	<u>\$ 806</u>	<u>\$ 15,705</u>	<u>\$ 75,000</u>	<u>\$ 28,029</u>	<u>\$ 63,832</u>	<u>\$ 30,071</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Adult Protective Services	Kankakee River Maintenance	Countyhealth Environmental	Juvenile Service Drug-Free Partner	Spay And Neuter	Juvenile Services Treatment	County Home Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	136,391	27,285	-	61	7,814	-	-
<b>Total receipts</b>	<b>136,391</b>	<b>27,285</b>	<b>-</b>	<b>61</b>	<b>7,814</b>	<b>-</b>	<b>-</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	158,718	27,285	-	145	6,445	16,575	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>158,718</b>	<b>27,285</b>	<b>-</b>	<b>145</b>	<b>6,445</b>	<b>16,575</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(22,327)	-	-	(84)	1,369	(16,575)	-
Other financing sources (uses):							
Transfers in	22,860	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>22,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	533	-	-	(84)	1,369	(16,575)	-
Cash and investment fund balance - beginning	(10,639)	900	59,874	3,725	8,970	18,433	1,184
Cash and investment fund balance - ending	<u>(10,106)</u>	<u>900</u>	<u>59,874</u>	<u>3,641</u>	<u>10,339</u>	<u>1,858</u>	<u>1,184</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ (10,106)	\$ 900	\$ 59,874	\$ 3,641	\$ 10,339	\$ 1,858	\$ 1,184
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (10,106)</u>	<u>\$ 900</u>	<u>\$ 59,874</u>	<u>\$ 3,641</u>	<u>\$ 10,339</u>	<u>\$ 1,858</u>	<u>\$ 1,184</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(10,106)	900	59,874	3,641	10,339	1,858	1,184
Total cash and investment fund balance - ending	<u>\$ (10,106)</u>	<u>\$ 900</u>	<u>\$ 59,874</u>	<u>\$ 3,641</u>	<u>\$ 10,339</u>	<u>\$ 1,858</u>	<u>\$ 1,184</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Planning Contract Grant	Recycled Road	Superior 1 Vocational Training	Sheriff In-Car Video Grant	County Match-Juvenile Accountability Grant	JSC Residents Education	Law Enforcement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	3,572	-	-	-
Fines and forfeits	-	-	-	10,482	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	100	405,188	-	13,502	130
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>419,242</b>	<b>-</b>	<b>13,502</b>	<b>130</b>
Disbursements:							
General government	-	-	30,041	415,670	-	13,537	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>30,041</b>	<b>415,670</b>	<b>-</b>	<b>13,537</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(29,941)	3,572	-	(35)	130
Other financing sources (uses):							
Transfers in	-	-	29,160	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>29,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(781)	3,572	-	(35)	130
Cash and investment fund balance - beginning	10,718	405	894	4	9,968	1,196	-
Cash and investment fund balance - ending	<u>\$ 10,718</u>	<u>\$ 405</u>	<u>\$ 113</u>	<u>\$ 3,576</u>	<u>\$ 9,968</u>	<u>\$ 1,161</u>	<u>\$ 130</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 10,718	\$ 405	\$ 113	\$ 3,576	\$ 9,968	\$ 1,161	\$ 130
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 10,718</b>	<b>\$ 405</b>	<b>\$ 113</b>	<b>\$ 3,576</b>	<b>\$ 9,968</b>	<b>\$ 1,161</b>	<b>\$ 130</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	10,718	405	113	3,576	9,968	1,161	130
<b>Total cash and investment fund balance - ending</b>	<b>\$ 10,718</b>	<b>\$ 405</b>	<b>\$ 113</b>	<b>\$ 3,576</b>	<b>\$ 9,968</b>	<b>\$ 1,161</b>	<b>\$ 130</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	County Identification Security Protection	Childrens Psychiatric Resident	2004 Local Law Enforcement Block Grant	First Responder Equipment Grant	EMA Homeland Security Grant	Adult CTP Grant	Fire and Building Service Training Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ 74,873	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	15,085	-	-	-	-	-
Charges for services	35,598	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	117,800	-	-	-	-	-
Other	-	-	-	-	-	20,654	-
<b>Total receipts</b>	<b>35,598</b>	<b>207,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,654</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	184,007	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	74,873	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>258,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	35,598	(51,122)	-	-	-	20,654	-
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,598	(51,122)	-	-	-	20,654	-
Cash and investment fund balance - beginning	91,454	66,207	1	774	47	15,485	144
Cash and investment fund balance - ending	<u>\$ 127,052</u>	<u>\$ 15,085</u>	<u>\$ 1</u>	<u>\$ 774</u>	<u>\$ 47</u>	<u>\$ 36,139</u>	<u>\$ 144</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ 15,085	\$ 1	\$ 774	\$ 47	\$ 36,139	\$ 144
Restricted assets:							
Cash and investments	<u>127,052</u>	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 127,052</u>	<u>\$ 15,085</u>	<u>\$ 1</u>	<u>\$ 774</u>	<u>\$ 47</u>	<u>\$ 36,139</u>	<u>\$ 144</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	127,052	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	15,085	1	774	47	36,139	144
<b>Total cash and investment fund balance - ending</b>	<u>\$ 127,052</u>	<u>\$ 15,085</u>	<u>\$ 1</u>	<u>\$ 774</u>	<u>\$ 47</u>	<u>\$ 36,139</u>	<u>\$ 144</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Juvy CTP Grant	County Option Dog Tax	Court Interpreter Fee	Jail Literacy And Mentoring	D.U.I. Enforcement Alco-Sensors	Win Tax/Riverboat	Fatality Crash Reduction Effort
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	4,880	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	1,500	8,550	5,974	713,551	56,218
<b>Total receipts</b>	<b>-</b>	<b>4,880</b>	<b>1,500</b>	<b>8,550</b>	<b>5,974</b>	<b>713,551</b>	<b>56,218</b>
Disbursements:							
General government	-	-	5,035	7,900	5,794	494,407	51,382
Public safety	-	1,020	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	39,422	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,020</b>	<b>5,035</b>	<b>7,900</b>	<b>5,794</b>	<b>533,829</b>	<b>51,382</b>
Excess (deficiency) of receipts over disbursements	-	3,860	(3,535)	650	180	179,722	4,836
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(20,000)	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,860	(3,535)	650	180	159,722	4,836
Cash and investment fund balance - beginning	35,672	7,632	7,521	2,043	5,810	752,733	7,489
Cash and investment fund balance - ending	<u>\$ 35,672</u>	<u>\$ 11,492</u>	<u>\$ 3,986</u>	<u>\$ 2,693</u>	<u>\$ 5,990</u>	<u>\$ 912,455</u>	<u>\$ 12,325</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 35,672	\$ 11,492	\$ 3,986	\$ 2,693	\$ 5,990	\$ 912,455	\$ 12,325
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 35,672</u>	<u>\$ 11,492</u>	<u>\$ 3,986</u>	<u>\$ 2,693</u>	<u>\$ 5,990</u>	<u>\$ 912,455</u>	<u>\$ 12,325</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	35,672	11,492	3,986	2,693	5,990	912,455	12,325
Total cash and investment fund balance - ending	<u>\$ 35,672</u>	<u>\$ 11,492</u>	<u>\$ 3,986</u>	<u>\$ 2,693</u>	<u>\$ 5,990</u>	<u>\$ 912,455</u>	<u>\$ 12,325</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Clerk Title IV-D Incentive	County General Adult Probation	Supplemental Juvenile Circuit Court	Michigan City Circuit Court Juvenile Probation Fee	GPS Probation Tracking	Superior Court #3 Adult Supplemental	Superior Court #4 Adult Supplemental
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	14,508	8,351	-	60,396	110,416
Interfund loans	-	-	-	-	-	-	-
Other	34,698	-	48	1,400	-	83	-
<b>Total receipts</b>	<b>34,698</b>	<b>-</b>	<b>14,556</b>	<b>9,751</b>	<b>-</b>	<b>60,479</b>	<b>110,416</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	42,000	22,919
Highways and streets	-	-	-	-	-	-	-
Health and welfare	5,643	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	18,275	37,368
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,275</b>	<b>60,287</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>29,055</b>	<b>-</b>	<b>14,556</b>	<b>9,751</b>	<b>-</b>	<b>204</b>	<b>50,129</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(19,797)	(10,000)	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(19,797)</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>29,055</b>	<b>-</b>	<b>(5,241)</b>	<b>(249)</b>	<b>-</b>	<b>204</b>	<b>50,129</b>
<b>Cash and investment fund balance - beginning</b>	<b>180,790</b>	<b>607</b>	<b>7,071</b>	<b>10,541</b>	<b>629</b>	<b>92,920</b>	<b>206,184</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 209,845</b>	<b>\$ 607</b>	<b>\$ 1,830</b>	<b>\$ 10,292</b>	<b>\$ 629</b>	<b>\$ 93,124</b>	<b>\$ 256,313</b>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 209,845	\$ 607	\$ 1,830	\$ 10,292	\$ 629	\$ 93,124	\$ 256,313
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 209,845</b>	<b>\$ 607</b>	<b>\$ 1,830</b>	<b>\$ 10,292</b>	<b>\$ 629</b>	<b>\$ 93,124</b>	<b>\$ 256,313</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	209,845	607	1,830	10,292	629	93,124	256,313
<b>Total cash and investment fund balance - ending</b>	<b>\$ 209,845</b>	<b>\$ 607</b>	<b>\$ 1,830</b>	<b>\$ 10,292</b>	<b>\$ 629</b>	<b>\$ 93,124</b>	<b>\$ 256,313</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Superior Court #1 Adult Supplemental	Circuit Court Adult Supplemental	Superior Court #2 Adult Supplemental	Superior Court #4 Probation Road Crew	Superior Court #3 Admin Fees	Sale of County Owned Property	Circuit Court Juvenile Admin Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	33,381	74,624	-	-	20,705	-	5,771
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	500	190
<b>Total receipts</b>	<b>33,381</b>	<b>74,624</b>	<b>-</b>	<b>-</b>	<b>20,705</b>	<b>500</b>	<b>5,961</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	19,603	5,084	-	480	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	27,886	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,603</b>	<b>32,970</b>	<b>-</b>	<b>480</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	13,778	41,654	-	(480)	20,705	500	5,961
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(9,160)	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(9,160)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,618	41,654	-	(480)	20,705	500	5,961
Cash and investment fund balance - beginning	91,690	166,402	15	13,214	106,684	66,882	35,748
Cash and investment fund balance - ending	<u>\$ 96,308</u>	<u>\$ 208,056</u>	<u>\$ 15</u>	<u>\$ 12,734</u>	<u>\$ 127,389</u>	<u>\$ 67,382</u>	<u>\$ 41,709</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 96,308	\$ 208,056	\$ 15	\$ 12,734	\$ 127,389	\$ 67,382	\$ 41,709
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 96,308</u>	<u>\$ 208,056</u>	<u>\$ 15</u>	<u>\$ 12,734</u>	<u>\$ 127,389</u>	<u>\$ 67,382</u>	<u>\$ 41,709</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	96,308	208,056	15	12,734	127,389	67,382	41,709
Total cash and investment fund balance - ending	<u>\$ 96,308</u>	<u>\$ 208,056</u>	<u>\$ 15</u>	<u>\$ 12,734</u>	<u>\$ 127,389</u>	<u>\$ 67,382</u>	<u>\$ 41,709</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Circuit Court Adult Admin Fees	Superior Court #1 and #2 Admin Fees	Superior Court #4 Admin Fees	Regional Planner	I 94 US Route 421 TIF	Nonreverting MS4	Bulletproof Vest Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 27,669	\$ 10	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	11,728	4,009	29,010	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,700	-
<b>Total receipts</b>	<b>11,728</b>	<b>4,009</b>	<b>29,010</b>	<b>27,669</b>	<b>10</b>	<b>1,700</b>	<b>-</b>
Disbursements:							
General government	-	-	-	77,074	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,074</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	11,728	4,009	29,010	(49,405)	10	1,700	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,728	4,009	29,010	(49,405)	10	1,700	-
Cash and investment fund balance - beginning	56,846	21,773	140,809	134,049	15	2,400	86
Cash and investment fund balance - ending	<u>\$ 68,574</u>	<u>\$ 25,782</u>	<u>\$ 169,819</u>	<u>\$ 84,644</u>	<u>\$ 25</u>	<u>\$ 4,100</u>	<u>\$ 86</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 68,574	\$ 25,782	\$ 169,819	\$ 84,644	\$ 25	\$ 4,100	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	86
<b>Total cash and investment assets - ending</b>	<b>\$ 68,574</b>	<b>\$ 25,782</b>	<b>\$ 169,819</b>	<b>\$ 84,644</b>	<b>\$ 25</b>	<b>\$ 4,100</b>	<b>\$ 86</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	68,574	25,782	169,819	84,644	25	4,100	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 68,574</b>	<b>\$ 25,782</b>	<b>\$ 169,819</b>	<b>\$ 84,644</b>	<b>\$ 25</b>	<b>\$ 4,100</b>	<b>\$ 86</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Ruth Rohrbaugh Memorial	Buffer Zone Protection Grant	Emergency Gas Award	Wireless 911	Public Safety Interoperable	2007 LETPP Web GIS Grant	Jail Bond Fund
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,132,823
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	296,291	9,689	228,561
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	161,382	-	210,413	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>161,382</b>	<b>-</b>	<b>210,413</b>	<b>296,291</b>	<b>9,689</b>	<b>1,361,384</b>
Disbursements:							
General government	-	161,382	-	-	-	9,689	-
Public safety	-	-	-	-	296,291	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	750,000
Interest	-	-	-	-	-	-	708,593
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>161,382</b>	<b>-</b>	<b>-</b>	<b>296,291</b>	<b>9,689</b>	<b>1,458,593</b>
Excess (deficiency) of receipts over disbursements	-	-	-	210,413	-	-	(97,209)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	403	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	403	210,413	-	-	(97,209)
Cash and investment fund balance - beginning	54,216	-	-	-	-	-	357,000
Cash and investment fund balance - ending	<u>\$ 54,216</u>	<u>\$ -</u>	<u>\$ 403</u>	<u>\$ 210,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 259,791</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ 403	\$ 210,413	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	54,216	-	-	-	-	-	259,791
<b>Total cash and investment assets - ending</b>	<b>\$ 54,216</b>	<b>\$ -</b>	<b>\$ 403</b>	<b>\$ 210,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,791</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ 54,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	259,791
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	403	210,413	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 54,216</b>	<b>\$ -</b>	<b>\$ 403</b>	<b>\$ 210,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,791</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	County Economic Development Income Tax	General Drain Improvement	Major Cumulative Bridge	Community Corrections Commissary	Jail Commissary	Totals
Receipts:								
Taxes	\$ 727,584	\$ 819,684	\$ -	\$ -	\$ 488,126	\$ -	\$ -	\$ 5,957,591
Special assessments	-	-	-	-	-	-	-	11,527
Licenses and permits	-	15,564	-	-	-	-	-	239,207
Intergovernmental	146,800	165,382	-	-	98,486	-	-	6,281,151
Charges for services	-	-	-	-	-	35,495	138,094	603,718
Fines and forfeits	-	-	-	-	-	-	-	835,509
Interfund loans	-	-	-	-	-	-	-	117,800
Other	-	613,659	5,085,874	6,055	6,404	-	1,041	12,659,546
<b>Total receipts</b>	<b>874,384</b>	<b>1,614,289</b>	<b>5,085,874</b>	<b>6,055</b>	<b>593,016</b>	<b>35,495</b>	<b>139,135</b>	<b>26,706,049</b>
Disbursements:								
General government	66,881	-	-	34,911	9,239	39,632	145,498	3,626,078
Public safety	-	-	-	-	-	-	-	3,271,105
Highways and streets	-	2,802,297	-	-	-	-	-	7,487,773
Health and welfare	-	-	-	-	-	-	-	2,470,021
Economic development	-	-	5,080,710	-	-	-	-	5,145,308
Culture and recreation	-	-	-	-	-	-	-	1,854,164
Interfund loans	-	-	-	-	-	-	-	74,873
Debt service:								
Principal	-	-	-	-	-	-	-	750,000
Interest	-	-	-	-	-	-	-	708,593
Capital outlay:								
General government	563,973	-	-	-	-	-	-	633,756
Public safety	-	-	-	-	-	-	-	85,911
Highways and streets	-	-	-	-	-	-	-	78,649
Health and welfare	-	-	-	-	-	-	-	24,668
<b>Total disbursements</b>	<b>630,854</b>	<b>2,802,297</b>	<b>5,080,710</b>	<b>34,911</b>	<b>9,239</b>	<b>39,632</b>	<b>145,498</b>	<b>26,210,899</b>
Excess (deficiency) of receipts over disbursements	243,530	(1,188,008)	5,164	(28,856)	583,777	(4,137)	(6,363)	495,150
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	233,983
Transfers out	-	-	-	-	-	-	-	(263,780)
Other receipts	-	-	-	-	-	-	-	3,781
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,016)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	243,530	(1,188,008)	5,164	(28,856)	583,777	(4,137)	(6,363)	469,134
Cash and investment fund balance - beginning	1,252,528	6,280,877	35,454	53,732	5,391,545	18,178	141,882	26,212,753
Cash and investment fund balance - ending	\$ 1,496,058	\$ 5,092,869	\$ 40,618	\$ 24,876	\$ 5,975,322	\$ 14,041	\$ 135,519	\$ 26,681,887
<b><u>Cash and Investment Assets - Ending</u></b>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 5,975,322	\$ 14,041	\$ 135,519	\$ 11,844,585
Restricted assets:								
Cash and investments	1,496,058	5,092,869	40,618	24,876	-	-	-	14,837,302
<b>Total cash and investment assets - ending</b>	<b>\$ 1,496,058</b>	<b>\$ 5,092,869</b>	<b>\$ 40,618</b>	<b>\$ 24,876</b>	<b>\$ 5,975,322</b>	<b>\$ 14,041</b>	<b>\$ 135,519</b>	<b>\$ 26,681,887</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,701,905
Public safety	-	-	-	-	-	-	-	1,020,298
Highways and streets	-	-	-	-	-	-	-	220,329
Health and welfare	-	-	-	-	-	-	-	3,968,757
Culture and recreation	-	-	-	-	-	-	-	11,801
Debt service	-	-	-	-	-	-	-	259,791
Capital outlay	1,496,058	5,092,869	40,618	24,876	-	-	-	6,654,421
Unrestricted	-	-	-	-	5,975,322	14,041	135,519	11,844,585
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,496,058</b>	<b>\$ 5,092,869</b>	<b>\$ 40,618</b>	<b>\$ 24,876</b>	<b>\$ 5,975,322</b>	<b>\$ 14,041</b>	<b>\$ 135,519</b>	<b>\$ 26,681,887</b>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 INTERNAL SERVICE FUNDS  
 As of and for the Year Ended December 31, 2009

	Group Health Insurance	County Liability Insurance	Totals
Operating receipts:			
Employer contributions	\$ 4,741,906	\$ 1,338,669	\$ 6,080,575
Employee contributions	1,320,025	-	1,320,025
Miscellaneous receipts	<u>387,940</u>	<u>-</u>	<u>387,940</u>
Total operating receipts	<u>6,449,871</u>	<u>1,338,669</u>	<u>7,788,540</u>
Operating disbursements:			
Insurance claims and expense	<u>6,112,069</u>	<u>1,225,079</u>	<u>7,337,148</u>
Excess of receipts over disbursements	<u>337,802</u>	<u>113,590</u>	<u>451,392</u>
Nonoperating receipts:			
Interest and investment receipts	<u>5,631</u>	<u>-</u>	<u>5,631</u>
Excess of receipts over disbursements and nonoperating receipts	343,433	113,590	457,023
Cash and investment fund balance - beginning	<u>931,918</u>	<u>192,885</u>	<u>1,124,803</u>
Cash and investment fund balance - ending	<u>\$ 1,275,351</u>	<u>\$ 306,475</u>	<u>\$ 1,581,826</u>
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	<u>\$ 1,275,351</u>	<u>\$ 306,475</u>	<u>\$ 1,581,826</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Unrestricted	<u>\$ 1,275,351</u>	<u>\$ 306,475</u>	<u>\$ 1,581,826</u>

LAPORTE 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 Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 677,429	\$ 41,621	\$ 719,050
Other	<u>597</u>	<u>38,076</u>	<u>38,673</u>
Total contributions	<u>678,026</u>	<u>79,697</u>	<u>757,723</u>
Investment receipts:			
Interest	393,938	34,481	428,419
Gain on investments	<u>2,454,632</u>	<u>158,703</u>	<u>2,613,335</u>
Total investment receipts	<u>2,848,570</u>	<u>193,184</u>	<u>3,041,754</u>
Net investment receipts	<u>2,848,570</u>	<u>193,184</u>	<u>3,041,754</u>
Total additions	<u>3,526,596</u>	<u>272,881</u>	<u>3,799,477</u>
Deductions:			
Benefits	<u>1,076,342</u>	<u>34,563</u>	<u>1,110,905</u>
Total deductions	<u>1,076,342</u>	<u>34,563</u>	<u>1,110,905</u>
Excess (deficiency) of total additions over total deductions	2,450,254	238,318	2,688,572
Cash and investment fund balance - beginning	<u>15,027,634</u>	<u>1,027,474</u>	<u>16,055,108</u>
Cash and investment fund balance - ending	<u>\$ 17,477,888</u>	<u>\$ 1,265,792</u>	<u>\$ 18,743,680</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2009

	Congressional School Principal	Common School Principal	Neil Thompson Scholarship	Totals
Additions:				
Contributions:				
Other	\$ -	\$ -	\$ 2,660	\$ 2,660
Total contributions	-	-	2,660	2,660
Investment earnings:				
Interest	-	-	2,870	2,870
Total additions	-	-	5,530	5,530
Deductions:				
Benefits	-	-	3,000	3,000
Total deductions	-	-	3,000	3,000
Excess (deficiency) of total additions over total deductions	-	-	2,530	2,530
Cash and investment fund balance - beginning	55,605	668	64,864	121,137
Cash and investment fund balance - ending	\$ 55,605	\$ 668	\$ 67,394	\$ 123,667

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

	City and Town Court Costs	Congressional School Interest	Tax Sale Surplus	Excess Tax	Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines
Additions:							
Agency fund additions	\$ 44,432	\$ -	\$ 1,727	\$ 1,209	\$ 38,369	\$ 8,385	\$ 19,113
Deductions:							
Agency fund deductions	-	307	9,542	36,281	21,629	8,070	19,113
Excess (deficiency) of total additions over total deductions	44,432	(307)	(7,815)	(35,072)	16,740	315	-
Cash and investment fund balance - beginning	23,358	18,336	83,557	399,344	3,838	515	-
Cash and investment fund balance - ending	<u>\$ 67,790</u>	<u>\$ 18,029</u>	<u>\$ 75,742</u>	<u>\$ 364,272</u>	<u>\$ 20,578</u>	<u>\$ 830</u>	<u>\$ -</u>

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

	Subdivision Bond Trust	Infraction Judgments	Inheritance Tax	Payroll	Payroll Withholdings	Insurance 125 Reimbursement	Special Death Benefit
Additions:							
Agency fund additions	\$ 296,511	\$ 497,657	\$ 2,890,254	\$ 17,831,607	\$ 25,686,841	\$ -	\$ 17,425
Deductions:							
Agency fund deductions	321,051	429,573	3,096,894	17,831,607	25,882,557	-	17,550
Excess (deficiency) of total additions over total deductions	(24,540)	68,084	(206,640)	-	(195,716)	-	(125)
Cash and investment fund balance - beginning	52,548	37,224	625,482	2,709	232,966	13,034	1,360
Cash and investment fund balance - ending	<u>\$ 28,008</u>	<u>\$ 105,308</u>	<u>\$ 418,842</u>	<u>\$ 2,709</u>	<u>\$ 37,250</u>	<u>\$ 13,034</u>	<u>\$ 1,235</u>

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

	Educational Plate Fund	Mortgage Recording Fee-State Share	Child Restraint Violations Fee	Homestead Credit Rebate	County Adjusted Gross Income Tax (Cagit)	Excise	Commercial Vehicle Excise
Additions:							
Agency fund additions	\$ 4,427	\$ 12,038	\$ 6,537	\$ -	\$ 10,123,316	\$ 11,570,264	\$ 860,454
Deductions:							
Agency fund deductions	4,427	11,838	6,487	302	11,775,405	18,179,088	-
Excess (deficiency) of total additions over total deductions	-	200	50	(302)	(1,652,089)	(6,608,824)	860,454
Cash and investment fund balance - beginning	19	623	250	938,315	1,652,089	16,550,336	1,407,280
Cash and investment fund balance - ending	<u>\$ 19</u>	<u>\$ 823</u>	<u>\$ 300</u>	<u>\$ 938,013</u>	<u>\$ -</u>	<u>\$ 9,941,512</u>	<u>\$ 2,267,734</u>

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

	Settlement	Library Settlement	Corporate General Settlement	Over Collected Homestead Credit	Conservancy District Settlement	Michigan City Delinquent Sanitation	Excess Sanitation
Additions:							
Agency fund additions	\$ 111,819,227	\$ -	\$ -	\$ -	\$ 84,522	\$ -	\$ -
Deductions:							
Agency fund deductions	111,819,227	-	-	-	67,618	-	-
Excess (deficiency) of total additions over total deductions	-	-	-	-	16,904	-	-
Cash and investment fund balance - beginning	(174,154)	(38)	4,127	5,225	206,798	994	1,405
Cash and investment fund balance - ending	<u>\$ (174,154)</u>	<u>\$ (38)</u>	<u>\$ 4,127</u>	<u>\$ 5,225</u>	<u>\$ 223,702</u>	<u>\$ 994</u>	<u>\$ 1,405</u>

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

	LaPorte Delinquent Sanitation	Delinquent Garbage	Excess Ditch	Kingsford Heights Delinquent Sanitation	HEA 1001 Homestead Credit	Center Township Poor Relief	Circuit Court Adult Transfer Fee
Additions:							
Agency fund additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675
Deductions:							
Agency fund deductions	-	-	-	-	-	-	169
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-	506
Cash and investment fund balance - beginning	746	8	286	168	2,375,266	(91)	975
Cash and investment fund balance - ending	<u>\$ 746</u>	<u>\$ 8</u>	<u>\$ 286</u>	<u>\$ 168</u>	<u>\$ 2,375,266</u>	<u>\$ (91)</u>	<u>\$ 1,481</u>

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

	Coroner's Education	County Welfare Trust Clearance	Eleven Co Drainage Board	Michigan Township Poor Relief	Sheriff's Pension Nonreverting	Solid Waste User Fees	Superior Court #4 Transfer Fee
Additions:							
Agency fund additions	\$ 14,147	\$ 100	\$ -	\$ -	\$ 559,497	\$ 2,772,692	\$ 300
Deductions:							
Agency fund deductions	13,997	13,282	-	-	548,021	2,772,692	113
Excess (deficiency) of total additions over total deductions	150	(13,182)	-	-	11,476	-	187
Cash and investment fund balance - beginning	1,348	13,182	106	1	(51,540)	59,642	450
Cash and investment fund balance - ending	<u>\$ 1,498</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ 1</u>	<u>\$ (40,064)</u>	<u>\$ 59,642</u>	<u>\$ 637</u>

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

	Treasurer Cash	County Clerk LaPorte	County Clerk Michigan City	County Sheriff Inmate Trust	Community Corrections Inmate Trust	County Sheriff	County Home Resident Trust	Totals
Additions:								
Agency fund additions	\$ -	\$ 8,699,593	\$ 4,900,796	\$ 489,728	\$ 11,950	\$ 1,717,621	\$ 166,304	\$ 201,147,718
Deductions:								
Agency fund deductions	-	8,787,749	5,074,815	486,877	11,531	1,727,550	164,698	209,140,060
Excess (deficiency) of total additions over total deductions	-	(88,156)	(174,019)	2,851	419	(9,929)	1,606	(7,992,342)
Cash and investment fund balance - beginning	29,902,378	991,023	1,257,534	9,736	346	29,409	14,058	56,692,571
Cash and investment fund balance - ending	<u>\$ 29,902,378</u>	<u>\$ 902,867</u>	<u>\$ 1,083,515</u>	<u>\$ 12,587</u>	<u>\$ 765</u>	<u>\$ 19,480</u>	<u>\$ 15,664</u>	<u>\$ 48,700,229</u>

LAPORTE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 As of December 31, 2009

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

General infrastructure assets have not been recorded by the County.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 168,830
Buildings	37,889,578
Improvements other than buildings	748,992
Machinery and equipment	<u>19,688,525</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 58,495,925</u>

LAPORTE 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:		
Bonds payable:		
General obligation bond:		
Jail renovation and expansion	\$ 13,445,000	\$ 1,464,617

LAPORTE COUNTY  
OTHER REPORTS

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

Board of County Commissioners  
Clerk of the Circuit Court  
County Auditor  
County Treasurer  
County Sheriff  
County Enhanced Emergency Telephone System  
County Health Department

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Compliance

We have audited the compliance of LaPorte County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 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 items 2009-2, 2009-3, 2009-4, and 2009-5.

Internal Control Over Compliance

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

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

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items 2009-2, 2009-3, and 2009-5 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider item 2009-2, 2009-3, and 2009-5 to be material weaknesses.

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 17, 2010

LAPORTE 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		\$ 15,953
National School Lunch Program	10.555		<u>23,554</u>
Total for cluster			<u>39,507</u>
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557		<u>4,805</u>
Total for federal grantor agency			<u>44,312</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Natural Resources Coastal Zone Management Administration Awards	11.419		<u>46,498</u>
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555		<u>270,091</u>
Total for federal grantor agency			<u>316,589</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Housing and Community Development Authority HOME Investment Partnerships Program	14.239		<u>190,000</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Local Law Enforcement Block Grants Program DUI Enforcement Alco Sensors	16.592		<u>5,794</u>
Direct Grant			
ARRA - Public Safety Partnership and Community Policing Grants In Car Video	16.710		<u>405,188</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523		<u>25,468</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		
		08VA081	38,397
		09VA078	<u>45,448</u>
Total for program			<u>83,845</u>
Total for federal grantor agency			<u>520,295</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety	20.600		
		PT-09-04-01-14	24,077
		PT-09-04-04-12	5,206
		K8-2010-03-03-18	39,926
		K4-2010-08-01-12	10,647
		DUI Taskforce	<u>65,467</u>
Total for cluster			<u>145,323</u>

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

LAPORTE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 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 TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		<u>6,968</u>
Total for federal grantor agency			<u>152,291</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Service Administration Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		<u>158,718</u>
Pass-Through Indiana State Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		<u>22,414</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
ARRA - County Prosecutor			770
ARRA - County Clerk			<u>460</u>
Total ARRA - Child Support Enforcement			<u>1,230</u>
County Prosecutor			155,251
County Clerk			28,730
Indirect Costs			108,020
Incentive			<u>119,987</u>
Total Child Support Enforcement			<u>411,988</u>
Total for program			<u>413,218</u>
Total for federal grantor agency			<u>594,350</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Law Enforcement Terrorism Prevention Program	97.067		<u>9,689</u>
Emergency Management Performance Grants	97.042		
		2007 EMPG	31,632
		2008 EMPG	<u>40,116</u>
Total for program			<u>71,748</u>
Buffer Zone Protection Program (BZPP)	97.078		
		20017-BZ-T7-0003	<u>161,382</u>
Total for federal grantor agency			<u>242,819</u>
Total federal awards expended			<u>\$ 2,060,656</u>

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

LAPORTE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of LaPorte 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
HOME Investment Partnerships Program	14.239	<u>\$ 190,000</u>

III. Subsequent Event

On October 1, 2009, the Indiana Criminal Justice Institute awarded LaPorte County \$1,208,715 of American Recovery Act Justice Assistance Grant funds for an Information Sharing Project. The grant period will be October 1, 2009 through September 30, 2011. No expenditures were made for this grant in 2009.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? yes

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
11.555	Public Safety Interoperable Communications Grant Program
16.710	ARRA – Public Safety Partnership and Community Policing 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, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not prepare a Schedule of Federal Grant Receipts and Disbursements for 2009. The County is required to prepare a grant schedule which includes all of the information necessary to properly identify all federal programs and expenditures including: CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

The auditee shall:

(a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

(d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §\_\_\_ .310.

§\_\_\_ .310 Financial statements.

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

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

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

Section III – Federal Award Findings and Questioned Costs

FINDING 2009 - 2, INTERNAL CONTROL OVER REPORTING

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Pass-Through: Indiana Department of Child Services  
Award Year: 2009

As part of the Cooperative Agreement between the County Prosecuting Attorney and the Indiana Child Support Bureau, the County Prosecutor is required to submit monthly reimbursement claims to the Indiana Child Support Bureau; however, the County Prosecutor did not file the claims in a timely manner. For eleven of the twelve months of 2009, the monthly reimbursement claims were filed up to 109 days after the filing due date. The County Prosecutor has not established proper controls to ensure that monthly reimbursement claims are filed in a timely manner.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

The County Prosecutor is not in compliance with reporting requirements for this program. Failure to comply with these requirements could lead to the loss of future reimbursements.

We recommended that the County Prosecuting Attorney prepare and submit all required reports by the due dates.

FINDING 2009 - 3, PROCUREMENT OF IN CAR VIDEOS

Federal Agency: U.S. Department of Justice  
Federal Program: ARRA - Public Safety Partnership and Community Policing Grants  
CFDA Number: 16.710  
Award Year: 2009

The LaPorte County Sheriff's Department purchased in car-video recorders in the amount of \$374,548 from a sole vendor without following proper procurement procedures. The Sheriff's Department considered numerous vendors and interviewed other police departments that used in-car video recorders prior to making their decision. However, as stated in the U.S. Department of Justice Office of Community Oriented Policing Services 2008 Technology Program Grant Owner's Manual, the LaPorte County Sheriff Department was to use a competitive bidding process for goods or services over \$100,000.

28 CFR 66.36 - Procurement states: "(2) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price . . ."

The County Sheriff's Department is not in compliance with procurement requirements for this program. Failure to comply with these requirements could cause the County to be required to reimburse the grantor agency or to be ineligible to receive future federal awards.

We recommended that the County Sheriff's Department establish procedures to ensure compliance with procurement requirements for future federal awards.

FINDING 2009 - 4, SAFEGUARDING OF EQUIPMENT

Federal Agency: U.S. Department of Justice  
Federal Program: ARRA - Public Safety Partnership and Community Policing Grants  
CFDA Number: 16.710  
Award Year: 2009

The LaPorte County Sheriff's Department purchased 53 in car videos from International Police Technologies, Inc. (ITP) for \$374,548. The purchase amount also included \$34,450 (\$650 each) for 2 year maintenance agreements for each in car video. In June 2010, ITP went bankrupt and informed the Sheriff's Department that they would not be able to fulfill the maintenance agreements.

28 CFR 66.32 (d)(4) states in part: "Adequate maintenance procedures must be developed to keep the property in good condition."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Failure to maintain the in car videos could result in the equipment becoming inoperable.

We recommended that the Sheriff's Department locate a vendor that can maintain the in car video equipment.

FINDING 2009 - 5, PROCUREMENT OF INTEROPERABLE RADIOS

Federal Agency: U.S. Department of Commerce  
Federal Program: Public Safety Interoperable Communications Grant Program  
CFDA Number: 11.555  
Pass-Through: Indiana Department of Homeland Security  
Award Year: 2009

The LaPorte County Emergency Management Department purchased 800 MHZ radios in the amount of \$255,414 from a sole vendor without following proper procurement procedures. The County Emergency Management Department obtained quotes from a number of sources before making their decision. However, as stated in the National Telecommunication and Information Administration Public Safety Interoperable Communications Grant Program Guidance and Application Kit, the LaPorte County Emergency Management Department was to use a competitive bidding process for goods or services over \$100,000.

28 CFR 66.36 - Procurement states: "(2) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price..."

The County Emergency Management Department is not in compliance with procurement requirements for this program. Failure to comply with these requirements could cause the County to be required to reimburse the grantor agency or to be ineligible to receive future federal awards.

We recommended that the County Emergency Management Department establish procedures to ensure compliance with procurement requirements for future federal awards.

LAPORTE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



*LaPorte County Auditor  
Craig Hinchman  
555 Michigan Avenue, Suite 205  
LaPorte, IN 46350-3490*

August 13, 2010

State Board of Accounts

RE: Corrective Action  
Finding No.2009-1  
Schedule of Expenditures of Federal Awards

Ladies and Gentlemen:

In the past we included this information in our annual report. I'm in my first term of office and did not realize this was needed as part of our annual audit by the State Board of Accounts. Now that your agency has explained what we need to do, and has shown my Financial Clerk what you want, we will have this information ready for your next audit.

Respectfully submitted

Craig Hinchman  
La Porte County Auditor

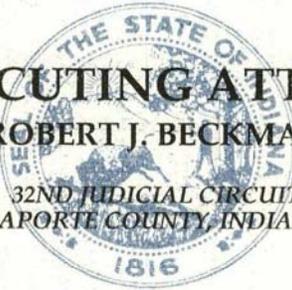
**Chief Deputy**  
Atley C. Price

**Deputies**  
Bethany J. Beckman  
Michael S. Bergerson  
Kathryn T. Bernel  
David J. Bishop  
Patricia L. Boersma  
John M. Espar  
Steve L. Fenton  
Christopher C. Fronk  
John F. Lake  
Barry F. McDonnell  
Cory A. Shoffner  
Alan J. Sirinek  
Barbra A. Stooksbury

# PROSECUTING ATTORNEY

**ROBERT J. BECKMAN**

32ND JUDICIAL CIRCUIT  
LAPORTE COUNTY, INDIANA



Government Complex  
809 State Street Suite 501 A  
LaPorte, Indiana 46350-3389  
219/326-6808 or 219/874-5611  
Fax: 219/ 324-9394

E-mail: rbeckman@laportecounty.org

Superior Courthouse  
300 Washington Street, P.O. Box 9175  
Michigan City, Indiana 46361-9175  
219/874-5611 Ext. 7800-7801  
Fax: 219/873-3019  
E-mail: prosmc@adsnet.com  
www.laportecountyprosecutor.com

August 16, 2010

TO: State Board of Accounts

RE: LaPorte County Financial Statement Findings  
Finding 2009-2, Internal Control Over Reporting

This Finding was forwarded to my office by the LaPorte County Auditor. Our office had previously implemented an added layer of review and redundancy within the IV-D Child Support Division to address a prior State Board of Accounts Finding regarding the submission of Monthly Reimbursement Claims. While satisfactorily remediating this prior issue, the additional layer(s) of review for these Claims has taken additional time to implement. Quite frankly, during this adjustment period we sacrificed a bit of efficiency for accuracy. We now hope to achieve both accuracy and improved efficiency in the upcoming months, and will implement a triple calendar system whereby each layer of review at our end will have the monthly deadline for submission diaried on their respective calendars.

We hope to significantly improve the timely filing of these reports and remain in compliance with the requirements of the program.

Sincerely,

Robert J. Beckman  
Prosecuting Attorney  
32<sup>nd</sup> Judicial Circuit of Indiana

**FINDING NO. 2009- 3****Procurement of In-Car Video**

Federal Agency: United States Department of Justice  
Federal Program: ARRA – Public Safety Partnership and Community Policing Grant  
CFDA Number: 16.710  
Award Number: 2008-CK-WX-0158

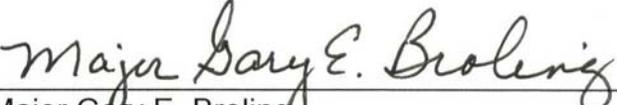
The La Porte County Sheriff's Office started this application policy under former Sheriff James R. Arnold in late 2006 through the Office of former Senator Chris Chocola's office as a Congressional earmark. That earmark never came to fruition during Congressman Chocola's tenure. With the election of Congressman Joe Donnelly, who was gracious to continue the process, the application for the Congressional earmark was continued through his office. The earmark was awarded sometime in late 2007 but it was not until several months later in May of 2008 that we were informed by the United States Department of Justice, Office of Community Oriented Policing Services (COPS) program that we needed to actually apply for the money as a grant. That process was completed and the acceptance of the award was made on May 23, 2008.

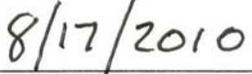
During the entire process from its inception through the award, the La Porte County Sheriff's Office had been looking at and testing various vendors. By the award time we had picked the International Police Technologies company as our vendor for several reasons. The largest reason IPT was selected, among many, was their recording ability at 30 frames per second and their price point for those services. At IPT's price point we did not find this and many more features for the dollars that we had available.

During the entire process we did not realize that a congressional earmark for equipment needed to be bid out.

**Corrective Action:**

The La Porte County Sheriff's Office has always attempted to follow the letter of the law in all purchases that we make. We will become much more attuned to grant purchase responsibilities in the future and bid every program necessary that we may be fortunate to be selected for. Our mistake in this instance was predicated upon the differences between earmark and grant.

  
\_\_\_\_\_  
Major Gary E. Brooling

  
\_\_\_\_\_  
Date

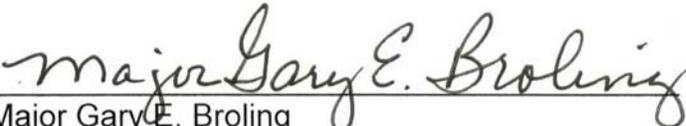
**FINDING NO. 2009- 4****SAFEGUARDING OF EQUIPMENT**

Federal Agency: United States Department of Justice  
Federal Program: ARRA – Public Safety Partnership and Community Policing Grant  
CFDA Number: 16.710  
Award Number: 2008-CK-WX-0158

The La Porte County Sheriff's Office has located and spoken with two (2) separate vendors to handle maintenance needs for the IPT VisionHawk in-car video equipment that we are utilizing in squadcars. We have vendors aligned for both software and hardware applications. We are still in negotiations with both reference pricing, which will be done on a yearly basis.

Software: Mere Software, Inc.  
8538 Gary Drive  
Tulsa, OK 74131-3817  
[www.meresoftware.com](http://www.meresoftware.com)  
(918) 748-5018  
(918) 398-4425 fax

Hardware: Cynergy Wireless  
1463 Combermere Drive  
Troy, MI 48083  
[www.cynergywireless.com](http://www.cynergywireless.com)  
(800) 491-9350  
(248) 298-3855

  
Major Gary E. Broling

8/17/2010  
Date

Dale Stewart  
Mere Software, Inc.  
8538 Gary Drive  
Tulsa, OK 74131-3817

July 13, 2010

Major Gary Broling  
LaPorte County Sheriff's Office  
809 State St.  
LaPorte, IN 46350

Dear Major Broling,

Mere Software, Inc. has provided software development services for International Police Technologies (IPT) for the past 3 years. As you know, IPT has closed its doors recently. However, we will continue to support you, in cooperation with Cynergy Wireless. We intend to:

- Provide support for existing IPT software.
- Develop updates and enhancements to existing IPT software.
- Develop a Digital Evidence Management System (DEMS) product.

To handle support more efficiently, we are developing an online support website. This service will be offered on a subscription basis. Software updates will be included as a part of this service.

DEMS will be a separate product that will be offered for sale once it is ready. It will be compatible with the VisionHawk and other digital evidence capture devices. You are invited to get involved in the process of defining and testing that product.

Visit the website below to sign up. We will keep you informed of our progress.

<http://ipt.meresoftware.com>

Sincerely,



Dale Stewart  
President  
Mere Software, Inc.  
8538 Gary Drive  
Tulsa, OK 74131-3817  
<http://www.meresoftware.com>  
(918) 740-5018 cell  
(918) 398-4425 fax



1463 Combermere Dr  
Troy, MI 48083  
Phone: 248-670-2021  
Fax: 248-298-3859

07/15/2010

Cynergy Products like many others were saddened to hear about the fate of International Police Technologies. We understand the time and money that everyone throughout North America has invested into the VisionHawk product and want to help keep your investment operating as was originally intended.

We would like to inform you that Cynergy Products is not purchasing, taking over or in any way affiliated with International Police Technologies. Therefore, unfortunately we will not be able to honor any previous agreements, honor any current, any previous or any extended warranties on your VisionHawk systems, which you may have had with International Police Technologies. Nonetheless, we are working with International Police Technologies' ex-employees software and hardware engineers that developed the VisionHawk systems to help our technicians further understand and improve your in-car-video systems. We are currently working with vendors through out the country to build our inventory of parts needed to properly repair your VisionHawk system. This is a long processes as we are not just purchasing direct replacement parts, we are looking at different ways to fix, and improve on common recurring problems that you may have had with your VisionHawk systems in the past.

The changes Cynergy Products will introduce will be in a positive nature. We are also working on ways to better serve you by introducing a RMA process, which will increase service turn around time. Other ideas are installing an exchange program, and affordable service agreements that would lower repair costs. We are currently re-constructing our web-site, [www.CynergyProducts.net](http://www.CynergyProducts.net), by adding a form that you can fill out 24/7 to request service for your Vision Hawk System, eliminating annoying voicemails. Once we receive the request, we will email you a RMA number and you can then send the system to our Troy Michigan facility for repair. Cynergy Products does not have an exact date as to when we are going to start issuing Return Authorization Numbers or start repairing the products. We understand the inconvenience this is creating and are working as quickly and efficiently as possible to have our repair facility up and running.

We are always looking for comments and ways to improve. We will also be creating a forum on our web-site that will allow you to leave comments and ideas. We strongly suggest using this forum to give us your contact information so we can keep you informed and updated with changes we are making. You can also email us at [VisionHawk@CynergyProducts.net](mailto:VisionHawk@CynergyProducts.net). We look forward to working with you in the future.

Thank you

A handwritten signature in black ink, appearing to read "Dennis A Mickel II".

Dennis A Mickel II  
General Manager



800•491•9350 ••• 248•298•3855

1463 Combermere Drive, Troy, MI 48083

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# ABOUT



## Expertise & Experience

Cynergy Wireless and its Employees, Installation and Service Technicians bring many years of experience to our broad customer base. Members of our staff have been working in the public safety vehicle outfitting and two-way radio business for over 50 years.

Cynergy Wireless Technicians and RF engineering staff has designed, installed and maintained a number of EDACS, G-Marc, Mastr II & III Conventional and voted systems. We also service many large multi-site conventional systems such as Checker Cab, Trinity Transportation, Commuter Express and The Bosch Corporation with over 1200 terminal units. Cynergy Wireless maintains two (2) EDACS systems operating at General Motors manufacturing and assembly facilities. These two plants incorporate over 1700 terminal units. Cynergy Wireless also maintains a large number of terminal units, base stations, consoles and other RF equipment for Police, Fire, EMS, DPS and other governmental agencies throughout lower Michigan. (References available upon request)

Cynergy Wireless level one(1), two(2) and three(3) technicians have been involved in five PSAP Orbacom T5 installations for M/A-Com including a 5 operator installation at the City of Troy including the interface of 6 off site voted receivers, alarms and conventional circuits. Cynergy Wireless level three (3) technicians have provided Orbacom / M/A-Com warranty service on a 24X7 basis. Our technicians have also installed over 10 Open Sky tower site installations for the county wide Open Sky project in Oakland County Michigan.





EMERGENCY MANAGEMENT

## LAPORTE COUNTY EMERGENCY MANAGEMENT AGENCY

Phone: (219) 362-7210

Paul Young, Director/Coordinator

Government Complex  
809 State Street, Suite 101 A  
LaPorte, Indiana 46350-3374  
(219) 326-6808 ext. 264 or 469  
Fax: (219)325-0676

E-mail: [ftibbot@laportecounty.org](mailto:ftibbot@laportecounty.org)  
E-mail: [pyoung@laportecounty.org](mailto:pyoung@laportecounty.org)

Ref: Finding 2009 – 5, Procurement of Interoperable Radios

Federal Agency: U.S. Department of Commerce  
Federal Program: Public Safety Interoperable Communications Grant Program  
CFDA Number: 11.555  
Award Year: 2009

The LaPorte County Emergency Management Department purchased 800 MHZ radios in the amount of \$255,414 from a sole vendor without following proper procurement procedures. The County Emergency Management Department obtained quotes from a number of sources before making their decision. However, as stated in the National Telecommunication and Information Administration Public Safety Interoperable Communications Grant Program Guidance and Application Kit, the Laporte County Emergency Management Department was to use a competitive bidding process for goods or services over \$100,000.

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LaPorte County Emergency Management grant writer was new and did not know the parameter of the grant writing process will make sure that if total is over \$100,000 bids will be obtained and 28 CFT 66.36 will be followed.

Respectfully,

A handwritten signature in blue ink that reads "Frances Tibbot".

Frances Tibbot  
LaPorte County Emergency Management  
8/12/2010

LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2010, with Barbara Huston, President of the Board of County Commissioners; Kenneth Layton, Commissioner; Richard Mrozinski, Jr., Vice President of the County Council; and Craig Hinchman, Auditor.