

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

ANNUAL FINANCIAL REPORT

2010

PORTER COUNTY, INDIANA



FILED

08/23/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards.....	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	5-6
Financial Statement(s): Statement(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-11
Notes to Financial Statement(s).....	12-17
Supplementary Information: Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	20-61
Schedule of Capital Assets.....	62
Schedule of Long-Term Debt	63
Other Report(s)	64
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	66-67
Schedule of Expenditures of Federal Awards	68-69
Note(s) to Schedule of Expenditures of Federal Awards	70
Schedule of Findings and Questioned Costs	71-74
Auditee Prepared Schedule(s): Summary Schedule of Prior Audit Findings	75
Corrective Action Plan.....	76-78
Exit Conference.....	79

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	James K. Kopp Robert J. Wichinski	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Michael Bucko	01-01-10 to 12-31-13
Clerk	Pamela Mishler-Fish Karen Martin	01-01-08 to 12-31-10 01-01-11 to 12-31-14
Sheriff	David Lain	01-01-07 to 12-31-14
Recorder	Linda Trinkler Jon C. Miller	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Robert Harper John Evans	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Daniel Whitten	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the accompanying financial statement of Porter County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the financial statement 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

The County's financial statement includes all departmental funds of the County. In our opinion, inclusion of this information is required by the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6).

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 30, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statements and, accordingly, we express no opinion on them.

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

STATE BOARD OF ACCOUNTS

June 30, 2011



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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the financial statement of Porter County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 30, 2011. The opinion to the financial statement was unqualified. 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

June 30, 2011

FINANCIAL STATEMENT(S)

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 11,294,130	\$ 34,246,526	\$ 36,356,475	\$ 9,184,181
Local Road And Street	468,308	960,531	1,298,350	130,489
Park Operating	33,512	44,851	48,947	29,416
Accident Report	3,716	7,800	9,550	1,966
Firearm Permits	47,814	39,309	52,074	35,049
Health	326,590	2,807,335	1,395,795	1,738,130
Anti-Abuse Fund	176,652	160,056	118,502	218,206
Juvenile Detention Mental Health	7	-	-	7
Emergency Medical Services Ambulance	298,196	37,500	34,668	301,028
Health Donation	4,483	5,358	812	9,029
Plan Commission	506,262	623,317	553,116	576,463
Animal Shelter Support	1,125	-	-	1,125
Crumb Rubber Grant	146	-	-	146
Clerk's Records Perpetuation	62,470	61,461	72,537	51,394
Enhanced Access	56,800	28,444	10,139	75,105
Prosecutor Defferal	287,108	257,686	288,389	256,405
Unsafe Building	38,508	-	1,938	36,570
Park Grant	4,161	5,038	-	9,199
Emergency Telephone System	1,797,748	1,662,684	2,633,978	826,454
Drug Free Community	45,396	161,391	160,800	45,987
Drainage Maintenance	1,861,874	539,445	369,321	2,031,998
Local Emergency Planning	40,697	1,001	9,753	31,945
Highway	3,596,099	3,350,796	4,105,399	2,841,496
Sunset Hill Farm	4,787	-	-	4,787
Prosecutor Title Iv-D #1	53	-	-	53
County Extradition	15,780	577	4,146	12,211
Juvenile Probation User Fee	80,923	90,594	122,792	48,725
Adult Probation User Fees	595,590	576,503	805,153	366,940
Recorder's Records Perpetuation	160,898	216,480	187,758	189,620
Calumet Covered Bridge	11,800	1,850	-	13,650
Local Health Maintenance	95,579	73,485	42,969	126,095
Pretrial Diversion	33,458	66,453	55,890	44,021
Court Appointed Special Advocate	2,863	41,361	41,361	2,863
Clerk Title Iv-D #1	109	-	-	109
Auditor's Plat Book Perpetuation	8,938	41,065	28,555	21,448
Jury Pay	95,058	34,969	10,673	119,354
Pcados Donatation	55	-	-	55
Animal Shelter Donatation	16,779	49,781	51,609	14,951
Gal/Casa Donation	1,279	9	-	1,288
Indiana Court Improvement Project	40,505	-	21,565	18,940
Sheriff's Block Grant	300	-	-	300
Doc Juvenile Basic Training Grant	-	224,132	224,132	-
Calumet Trail Grant	195,685	-	-	195,685
Family Court Grant	8,812	10,000	6,708	12,104
Health Performance Grant	9,002	-	3,813	5,189
Early Intervention	(657)	1,771	-	1,114
Court Interpreter Grant	5,897	3,000	7,897	1,000
Pact	9,282	331,222	327,658	12,846
Cable Tv Franchise	872,304	459,887	365,637	966,554
Shsp Homeland Security Grant	-	566,668	571,842	(5,174)
Riverboat Revenue Sharing	565,911	918,668	1,092,175	392,404
Letp Homeland Security Sub-Grant	-	272,006	272,006	-
County Corrections	85,814	98,115	93,334	90,595
Hazardous Materials	48,813	25,302	13,030	61,085
Tobacco Settlement	119,608	59,582	89,065	90,125
Health Department Immunization	247	-	-	247
Forfeited Property	53,922	26,797	17,795	62,924
Jag Grant	-	31,540	31,540	-
Medical Reserve Core Grant	15,000	-	-	15,000
Stop Grant Prosecutor	(15,141)	40,856	31,243	(5,528)
Scaap Grant	2,504	3,280	600	5,184
Sheriff Dea Proceeds Federal Grant	126,094	-	-	126,094
Bioterrorism Response Grant	19,876	58,319	65,000	13,195
lcji Grant	94	-	-	94
Domestic Violence Grant	(33,728)	108,429	84,832	(10,131)

The notes to the financial statement(s) are an integral part of this statement.

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Health District #1 Cri Grant	1	-	-	1
Family And Children Grant	34,891	18,299	1,341	51,849
Coroner's Continuing Education	1,983	19,551	19,534	2,000
Public Defender	123,727	30,178	31,181	122,724
Pc Sheriff Civil Fees	60,140	220,700	251,586	29,254
Prosecutor Title Iv-D #2	51,815	106,827	66,635	92,007
Clerks Title Iv-D #2	92,063	50,265	29,742	112,586
Sales Disclosure	9,412	11,485	-	20,897
Sheriff Donation	26,774	15,872	11,018	31,628
Calumet Trail Donations	19,324	-	-	19,324
Juvenile Detention Donations	50	-	-	50
Adult Probation Transition	32,288	-	-	32,288
Adult Probation #3	168,461	82,038	-	250,499
Juvenile Probation Administrative Fees	52,246	29,159	28,604	52,801
Dunn's Bridge Park	1,498	-	-	1,498
Reassessment	995,001	414,714	481,178	928,537
Prosecutor's Law Continued Education	10,451	-	-	10,451
Sheriff's Continued Education #2	5,704	7,253	10,436	2,521
Prosecutor Check Defferal Fund	25,531	9,170	8,104	26,597
Pact Aid For Drug Court	-	30,000	30,000	-
Cedit Project 21 Nirpc	414,926	-	77,544	337,382
Adult Home Detention	50,071	34,462	28,666	55,867
Adult Offender Interstate Compact Fees	188	1,575	1,500	263
Victims Assistance	10,500	-	-	10,500
Surveyors Perpetuation	31,910	24,881	32,356	24,435
Cedit Project 22	36,196	-	19,310	16,886
Vehicle Inspection	14,647	1,823	15,381	1,089
Cedit Project 23	139,597	150,000	141,887	147,710
Cedit Project 24	150,000	-	-	150,000
Kankakee River	5,069	-	-	5,069
Donations Wildlife Management	1,408	2,873	-	4,281
Pc Expo Center Operating	15,697	386,816	390,450	12,063
Memorial Opera House	4,018	362,933	361,267	5,684
Prosecutor Arra	-	19,541	-	19,541
Video Tape Fees Sheriff	3,271	-	643	2,628
Photo Duplicate	1,961	3,900	2,503	3,358
Federal Intergovernmental Cooperative	14,566	-	14,566	-
Storm Water Drain Management	95,521	20,000	14,508	101,013
Inmate Processing Fee	26,139	153,266	156,852	22,553
Housing Of Federal Prisoners	150,281	682,681	380,799	452,163
Community Emergency Response	555	-	-	555
Federal Jail Commissioners	287,722	480,364	237,673	530,413
Pcaddr	44,801	16,600	12,424	48,977
Home Detention User Fees	16,803	-	-	16,803
Juvenile Detention Center Service Fee	203,411	80,815	63,930	220,296
Citizens Corp.	2,000	-	-	2,000
School Probation	30,632	-	27,696	2,936
Project Care	2,636	-	-	2,636
Qwest Prof.	24	-	-	24
Security Protection Fund	181,794	58,092	58,290	181,596
Promote And Market Porter County	-	150,000	75,000	75,000
Sex And Violent Offender County	7,058	7,893	1,884	13,067
Animal Shelter #2	7,107	91,724	43,664	55,167
Drug Court Testing	21,425	7,369	14,175	14,619
Owi Fatal Drug Alcohol Testing	5,605	8,000	5,559	8,046
Mortgage Fees Fund State Share	1,628	18,418	18,293	1,753
Tma Collections	426,000	-	426,000	-
Hospital Interest	8,424,607	592,815	-	9,017,422
Hospital Sale Proceeds Fund	161,584,512	-	675,000	160,909,512
Vending Machine Fund	5,559	-	-	5,559
Garage	11,697	3,666	-	15,363
Cedit Unallocated Fund	6,357,610	6,887,060	7,438,271	5,806,399
Nirpc Fund	25,215	-	25,215	-
Cedit Project 9 Museum Opera House	2,053	20,075	18,973	3,155
Cedit Building Maintenance	112,099	600,000	393,343	318,756

The notes to the financial statement(s) are an integral part of this statement.

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Electronic Map Generation Fund	4,835	217	-	5,052
General Iv-D Incentive	-	48,794	-	48,794
Sheriff Drug Unit	17,942	63,350	61,252	20,040
H1N1 Response Grant	(52,144)	168,886	58,520	58,222
Arra Recovery Grant	(3,327)	22,271	29,251	(10,307)
State's 2008 And Prior Tax Delinquent	-	17,325	17,325	-
Excess Levy	3,826,919	198,704	-	4,025,623
Paul Zona Wildlife Donation	95	-	-	95
South Haven Sidewalk Grant	-	-	237,500	(237,500)
Settlement Holding Fund	16,994	-	3,920	13,074
Cedit #1 Right Of Ways	30,553	1,100,000	1,090,176	40,377
Cedit Project #2 Highways	1,308,725	755,257	710,526	1,353,456
Cedit Project #4 Parks	281,429	303,671	371,084	214,016
Cedit Project #7 Zoning	14,176	-	11,520	2,656
Clerk Arra Fund	-	2,036	-	2,036
Cedit Project #25	1,565	-	-	1,565
Cedit Project #9 Document Imaging	44,859	100,000	119,831	25,028
Cedit #12 Gis Project	27,160	-	21,277	5,883
Cedit Project #33	-	72,000	-	72,000
Cedit #20 County Renovation	24,927	-	-	24,927
Cedit Project #19	263,140	310,536	234,019	339,657
Cedit Project #27 Viop Telephone	82,431	199,999	278,020	4,410
Public Safety Technology	7,407	177,392	166,667	18,132
Family Court Donations	32,136	10,000	15,786	26,350
Jdai Grant	-	22,437	34,319	(11,882)
Cedit Project #28 Fysb	-	200,000	200,000	-
Cedit Project #29	-	1,500,000	511,727	988,273
Cedit Project #34	-	140,441	37,405	103,036
Iu School Med	-	21,496	21,496	-
Suicide Grant	-	3,758	3,404	354
Icji Quest Grant	-	10,373	10,373	-
Energy Grant	-	250,000	37,298	212,702
Immunization Grant	-	-	21,360	(21,360)
Juvenile Service Center Bond	362,316	718,378	728,469	352,225
Court House Bond	320,094	806,974	754,143	372,925
Jail Lease Rent	752,048	3,671,923	2,954,200	1,469,771
Major Moves Interest	42,371	-	-	42,371
Porter County Bailout Loan	-	204,409	408,817	(204,408)
Juvenile Housing Debt	58,024	126,457	126,494	57,987
Cumulative Capital Development	3,873,140	1,915,934	1,130,139	4,658,935
Park Nonreverting Capital	25,636	1,410	-	27,046
Cumulative Bridge	3,911,702	574,808	1,501,066	2,985,444
Drain Reconstruction	216,647	83,354	113,358	186,643
Major Moves Borrowing	431,674	1,163,973	783,496	812,151
Cedit Project #32	-	1,602,259	-	1,602,259
Fairground Bond Fund	1,010	-	-	1,010
Cedit Project #30 Dunes Kankakee	-	200,000	-	200,000
Major Moves Pc Investment Fund	14,087,034	23,026	1,150,000	12,960,060
South County Highway Garage	3,276	-	-	3,276
Employee Benefit Fund	52,549	9,787,201	9,120,612	719,138
Sheriff's Retirement Benefit Plan	1,149,656	118,467	47,044	1,221,079
Sheriff's Retirement Pension Plan	7,222,406	1,587,255	801,824	8,007,837
Congressional School Principal	25,066	-	-	25,066
Additional Judgement Excise Tax	206	-	-	206
City And Town Court Costs	174,041	70,013	203,488	40,566
Congressional School Interest	26,665	-	-	26,665
Tax Sale Surplus	83,076	4,840,965	893,394	4,030,647
Tax Sale Redemption	2,867	364,389	313,522	53,734
Overweight Vehicle Fines	9,999	209,358	189,664	29,693
Infractions	46,949	638,369	627,265	58,053
Inheritance Tax	490,322	6,555,181	5,853,620	1,191,883
Payroll	144,834	6,901,000	6,903,098	142,736
Special Death Benefit	1,225	12,248	12,651	822
Excess Taxes	1,786,896	1,113,408	1,619,969	1,280,335
Education Plate Fees	1,575	8,944	8,944	1,575

The notes to the financial statement(s) are an integral part of this statement.

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Cedit Tax Agency	-	27,276,998	27,276,998	-
Innkeepers Tax	-	900,884	900,884	-
Financial Institution Tax	-	293,008	293,008	-
Sheriff's Pension	-	145,454	133,684	11,770
Escrow National Lakeshore	11,654	-	3,317	8,337
Child Restraint Violations Fines	664	3,114	3,753	25
Cvet Agency	-	1,238,966	1,238,966	-
National Park Taxes	30,566	30,872	61,438	-
County User Fee	567,504	373,999	368,923	572,580
Hea 1001 State Homestead Credit	(11,652)	2,964,717	2,951,442	1,623
Tax Collections	-	174,319,450	174,185,581	133,869
Porter County Agriculture Society	23,271	22,662	24,767	21,166
Refunds	155,616	3,734,954	3,777,866	112,704
Tiff#1 Porter	-	1,033,675	1,033,675	-
Fines And Forfeitures	8,938	55,071	58,591	5,418
Tiff#2 Portage	-	6,338,557	6,338,557	-
Tiff#3 Valparaiso	-	3,045,176	3,045,176	-
Rda Distribution Fund	146,592	10,799,454	10,799,597	146,449
Sex & Violent Offender Fees	38	877	871	44
Highway Performance Bond	50,000	343,000	-	393,000
Hospital Liability Fund	1,433,779	34,756	181,292	1,287,243
Tiff#4 Franklin	-	460,184	460,184	-
Tiff#5 Pratt	-	624,120	624,120	-
Judgments Due Law Enforcement	260	-	-	260
Tif #6 Washington Valparaiso	-	1,395,375	1,395,375	-
Tiff#7 Chesterton	-	1,238,086	1,238,086	-
Tiff#8 Burns Harbor	-	619,490	619,490	-
Tiff#9 Valparaiso	-	11,591	11,591	-
Child Advocacy Fund	6,094	700	-	6,794
Excise Tax Distribution	-	15,326,472	15,326,472	-
Sales Disclosure Fund	1,035	11,485	11,665	855
Solid Waste Fees	-	901,541	901,541	-
Special Assessments Fund	-	102,012	102,012	-
Tif #10 Hebron	-	37,259	37,259	-
Excise Tax State Portion	-	7,232,521	7,232,521	-
State Portion Hsc/Ptrc Settlement	-	681,656	681,656	-
Adult Probation Supplemental	79,404	785,015	795,089	69,330
Clerk Supplemental	6,999,695	20,848,789	22,959,502	4,888,982
Porter County Tourism Supplemental	686,984	1,130,967	1,158,941	659,010
Plan Commission Supplemental	271,042	399,722	623,866	46,898
Health Department Supplemental	-	377,581	376,700	881
Sheriff Civil And Inmate Trust Supplemental	85,372	4,942,994	4,958,866	69,500
Sheriff Commissary Supplemental	11,919	410,015	405,901	16,033
Juvenile Probation Supplemental	-	271,156	271,156	-
Park Department Supplemental	5,180	63,601	51,374	17,407
Recorder Supplemental	-	789,446	709,695	79,751
Porter County Drug Unit Supplemental	190,670	79,952	167,787	102,835
Expo Center Supplemental	45,242	403,801	447,126	1,917
Opera House Supplemental	56,754	429,541	486,020	275
Treasurer Supplemental	4,830,403	223,187,668	224,431,385	3,586,686
Sales Tax Agency	-	13,253	10,939	2,314
Surplus Paid Before Settlement	-	58,496	58,496	-
Hea 1001 Recon	-	812,895	812,895	-
Tax Sale Wire Surplus	-	928,842	928,842	-
Totals	\$ 261,765,924	\$ 627,876,899	\$ 625,858,573	\$ 263,784,250

The notes to the financial statement(s) are an integral part of this statement.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. 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 some or all of 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 accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent 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. That 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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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.

Note 7. Subsequent Events

Internal Revenue Service Audit

On January 28, 2011, the County paid \$96,079 for the settlement of back up withholding tax and penalties as a result of an audit of 2007, 2008 and 2009 records.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Refunding Bonds

On May 19, 2011, the Porter County Jail Building Corporation issued \$10,990,000 of Ad Valorem Property Tax Mortgage Refunding Bonds, Series 2011, for the current refunding of the \$11,390,000 First Mortgage Refunding Bonds, Series 2001, currently outstanding in the total amount of \$27,330,000. The Refunding Bonds are secured by and payable from fixed semiannual lease payments from the County to the Building Corporation. Lease payments are semiannual. Annual combined lease payments range from \$1,615,000 to \$2,965,000, payable from July 3, 2011 to January 3, 2024.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Porter County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road And Street	Park Operating	Accident Report	Firearm Permits	Health
Cash and investments - beginning	\$ 11,294,130	\$ 468,308	\$ 33,512	\$ 3,716	\$ 47,814	\$ 326,590
Receipts:						
Taxes	26,903,327	-	-	-	-	2,222,354
Licenses and permits	-	-	-	-	39,309	-
Intergovernmental	3,870,809	957,882	-	-	-	220,386
Charges for services	825,623	-	44,737	7,800	-	364,595
Fines and forfeits	893,336	-	-	-	-	-
Other receipts	1,753,431	2,649	114	-	-	-
Total receipts	<u>34,246,526</u>	<u>960,531</u>	<u>44,851</u>	<u>7,800</u>	<u>39,309</u>	<u>2,807,335</u>
Disbursements:						
Personal services	25,576,490	-	12,096	-	-	1,227,469
Supplies	1,221,436	1,227,008	574	-	46,620	95,287
Other services and charges	7,720,422	71,342	34,996	9,550	5,454	70,884
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,858	-	-	-	-	2,155
Other disbursements	1,836,269	-	1,281	-	-	-
Total disbursements	<u>36,356,475</u>	<u>1,298,350</u>	<u>48,947</u>	<u>9,550</u>	<u>52,074</u>	<u>1,395,795</u>
Excess (deficiency) of receipts over disbursements	<u>(2,109,949)</u>	<u>(337,819)</u>	<u>(4,096)</u>	<u>(1,750)</u>	<u>(12,765)</u>	<u>1,411,540</u>
Cash and investments - ending	<u>\$ 9,184,181</u>	<u>\$ 130,489</u>	<u>\$ 29,416</u>	<u>\$ 1,966</u>	<u>\$ 35,049</u>	<u>\$ 1,738,130</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Anti-Abuse Fund	Juvenile Detention Mental Health	Emergency Medical Services Ambulance	Health Donation	Plan Commission	Animal Shelter Support
Cash and investments - beginning	\$ 176,652	\$ 7	\$ 298,196	\$ 4,483	\$ 506,262	\$ 1,125
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	623,200	-
Intergovernmental	-	-	-	-	-	-
Charges for services	132,336	-	37,500	-	-	-
Fines and forfeits	27,720	-	-	-	-	-
Other receipts	-	-	-	5,358	117	-
Total receipts	<u>160,056</u>	<u>-</u>	<u>37,500</u>	<u>5,358</u>	<u>623,317</u>	<u>-</u>
Disbursements:						
Personal services	96,681	-	-	-	476,278	-
Supplies	21,821	-	-	160	3,092	-
Other services and charges	-	-	34,668	652	73,651	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	95	-
Total disbursements	<u>118,502</u>	<u>-</u>	<u>34,668</u>	<u>812</u>	<u>553,116</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>41,554</u>	<u>-</u>	<u>2,832</u>	<u>4,546</u>	<u>70,201</u>	<u>-</u>
Cash and investments - ending	<u>\$ 218,206</u>	<u>\$ 7</u>	<u>\$ 301,028</u>	<u>\$ 9,029</u>	<u>\$ 576,463</u>	<u>\$ 1,125</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Crumb Rubber Grant	Clerk's Records Perpetuation	Enhanced Access	Prosecutor Defferal	Unsafe Building	Park Grant
Cash and investments - beginning	\$ 146	\$ 62,470	\$ 56,800	\$ 287,108	\$ 38,508	\$ 4,161
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	61,461	28,444	257,686	-	-
Other receipts	-	-	-	-	-	38
Total receipts	-	61,461	28,444	257,686	-	5,038
Disbursements:						
Personal services	-	63,173	-	254,531	-	-
Supplies	-	1,986	-	4,992	-	-
Other services and charges	-	7,378	-	28,866	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	10,139	-	1,938	-
Total disbursements	-	72,537	10,139	288,389	1,938	-
Excess (deficiency) of receipts over disbursements	-	(11,076)	18,305	(30,703)	(1,938)	5,038
Cash and investments - ending	\$ 146	\$ 51,394	\$ 75,105	\$ 256,405	\$ 36,570	\$ 9,199

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Local Emergency Planning	Highway	Sunset Hill Farm
Cash and investments - beginning	\$ 1,797,748	\$ 45,396	\$ 1,861,874	\$ 40,697	\$ 3,596,099	\$ 4,787
Receipts:						
Taxes	-	-	525,829	-	-	-
Licenses and permits	-	-	-	-	81,105	-
Intergovernmental	-	-	-	-	3,191,523	-
Charges for services	1,652,100	-	-	-	-	-
Fines and forfeits	-	161,391	-	-	-	-
Other receipts	10,584	-	13,616	1,001	78,168	-
Total receipts	<u>1,662,684</u>	<u>161,391</u>	<u>539,445</u>	<u>1,001</u>	<u>3,350,796</u>	<u>-</u>
Disbursements:						
Personal services	2,105,180	-	50	1,628	2,731,627	-
Supplies	4,085	-	-	1,637	500,386	-
Other services and charges	425,773	-	287,615	6,488	854,054	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	98,248	-	-	-	19,332	-
Other disbursements	692	160,800	81,656	-	-	-
Total disbursements	<u>2,633,978</u>	<u>160,800</u>	<u>369,321</u>	<u>9,753</u>	<u>4,105,399</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(971,294)</u>	<u>591</u>	<u>170,124</u>	<u>(8,752)</u>	<u>(754,603)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 826,454</u>	<u>\$ 45,987</u>	<u>\$ 2,031,998</u>	<u>\$ 31,945</u>	<u>\$ 2,841,496</u>	<u>\$ 4,787</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Prosecutor Title lv-D #1	County Extradition	Juvenile Probation User Fee	Adult Probation User Fees	Recorder's Records Perpetuation	Calumet Covered Bridge
Cash and investments - beginning	\$ 53	\$ 15,780	\$ 80,923	\$ 595,590	\$ 160,898	\$ 11,800
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,850
Charges for services	-	577	-	-	216,480	-
Fines and forfeits	-	-	90,594	576,503	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	577	90,594	576,503	216,480	1,850
Disbursements:						
Personal services	-	-	81,843	682,259	183,691	-
Supplies	-	-	2,710	6,773	3,067	-
Other services and charges	-	4,146	37,914	111,968	1,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	325	4,153	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,146	122,792	805,153	187,758	-
Excess (deficiency) of receipts over disbursements	-	(3,569)	(32,198)	(228,650)	28,722	1,850
Cash and investments - ending	\$ 53	\$ 12,211	\$ 48,725	\$ 366,940	\$ 189,620	\$ 13,650

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Local Health Maintenance	Pretrial Diversion	Court Appointed Special Advocate	Clerk Title Iv-D #1	Auditor's Plat Book Perpetuation	Jury Pay
Cash and investments - beginning	\$ 95,579	\$ 33,458	\$ 2,863	\$ 109	\$ 8,938	\$ 95,058
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	72,672	-	41,361	-	-	-
Charges for services	-	-	-	-	31,065	-
Fines and forfeits	-	66,453	-	-	-	34,632
Other receipts	813	-	-	-	10,000	337
Total receipts	<u>73,485</u>	<u>66,453</u>	<u>41,361</u>	<u>-</u>	<u>41,065</u>	<u>34,969</u>
Disbursements:						
Personal services	32,267	52,757	-	-	26,356	10,673
Supplies	119	-	-	-	458	-
Other services and charges	10,583	-	41,361	-	1,741	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,133	-	-	-	-
Total disbursements	<u>42,969</u>	<u>55,890</u>	<u>41,361</u>	<u>-</u>	<u>28,555</u>	<u>10,673</u>
Excess (deficiency) of receipts over disbursements	<u>30,516</u>	<u>10,563</u>	<u>-</u>	<u>-</u>	<u>12,510</u>	<u>24,296</u>
Cash and investments - ending	<u>\$ 126,095</u>	<u>\$ 44,021</u>	<u>\$ 2,863</u>	<u>\$ 109</u>	<u>\$ 21,448</u>	<u>\$ 119,354</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pcados Donation	Animal Shelter Donation	Gal/Casa Donation	Indiana Court Improvement Project	Sheriff's Block Grant	Doc Juvenile Basic Training Grant
Cash and investments - beginning	\$ 55	\$ 16,779	\$ 1,279	\$ 40,505	\$ 300	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	224,132
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	49,781	9	-	-	-
Total receipts	-	49,781	9	-	-	224,132
Disbursements:						
Personal services	-	-	-	19,794	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	51,609	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,771	-	224,132
Total disbursements	-	51,609	-	21,565	-	224,132
Excess (deficiency) of receipts over disbursements	-	(1,828)	9	(21,565)	-	-
Cash and investments - ending	\$ 55	\$ 14,951	\$ 1,288	\$ 18,940	\$ 300	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Calumet Trail Grant	Family Court Grant	Health Performance Grant	Early Intervention	Court Interpreter Grant	Pact
Cash and investments - beginning	\$ 195,685	\$ 8,812	\$ 9,002	\$ (657)	\$ 5,897	\$ 9,282
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,000	-	-	3,000	327,658
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,564
Other receipts	-	-	-	1,771	-	-
Total receipts	-	10,000	-	1,771	3,000	331,222
Disbursements:						
Personal services	-	6,708	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,813	-	7,897	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	327,658
Total disbursements	-	6,708	3,813	-	7,897	327,658
Excess (deficiency) of receipts over disbursements	-	3,292	(3,813)	1,771	(4,897)	3,564
Cash and investments - ending	\$ 195,685	\$ 12,104	\$ 5,189	\$ 1,114	\$ 1,000	\$ 12,846

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cable Tv Franchise	Shsp Homeland Security Grant	Riverboat Revenue Sharing	Letp Homeland Security Sub-Grant	County Corrections	Hazardous Materials
Cash and investments - beginning	\$ 872,304	\$ -	\$ 565,911	\$ -	\$ 85,814	\$ 48,813
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	528,487	918,668	272,006	-	17,317
Charges for services	459,887	-	-	-	98,115	7,572
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	38,181	-	-	-	413
Total receipts	<u>459,887</u>	<u>566,668</u>	<u>918,668</u>	<u>272,006</u>	<u>98,115</u>	<u>25,302</u>
Disbursements:						
Personal services	-	-	312,263	-	-	-
Supplies	-	-	185,000	-	88,792	1,987
Other services and charges	365,637	571,842	-	272,006	4,542	11,043
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	594,912	-	-	-
Total disbursements	<u>365,637</u>	<u>571,842</u>	<u>1,092,175</u>	<u>272,006</u>	<u>93,334</u>	<u>13,030</u>
Excess (deficiency) of receipts over disbursements	<u>94,250</u>	<u>(5,174)</u>	<u>(173,507)</u>	<u>-</u>	<u>4,781</u>	<u>12,272</u>
Cash and investments - ending	<u>\$ 966,554</u>	<u>\$ (5,174)</u>	<u>\$ 392,404</u>	<u>\$ -</u>	<u>\$ 90,595</u>	<u>\$ 61,085</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tobacco Settlement	Health Department Immunization	Forfeited Property	Jag Grant	Medical Reserve Core Grant	Stop Grant Prosecutor
Cash and investments - beginning	\$ 119,608	\$ 247	\$ 53,922	\$ -	\$ 15,000	\$ (15,141)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	59,582	-	-	31,540	-	40,856
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	26,797	-	-	-
Total receipts	<u>59,582</u>	<u>-</u>	<u>26,797</u>	<u>31,540</u>	<u>-</u>	<u>40,856</u>
Disbursements:						
Personal services	71,062	-	-	-	-	31,243
Supplies	5,380	-	17,795	-	-	-
Other services and charges	10,920	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,703	-	-	31,540	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>89,065</u>	<u>-</u>	<u>17,795</u>	<u>31,540</u>	<u>-</u>	<u>31,243</u>
Excess (deficiency) of receipts over disbursements	<u>(29,483)</u>	<u>-</u>	<u>9,002</u>	<u>-</u>	<u>-</u>	<u>9,613</u>
Cash and investments - ending	<u>\$ 90,125</u>	<u>\$ 247</u>	<u>\$ 62,924</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ (5,528)</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Scaap Grant	Sheriff Dea Proceeds Federal Grant	Bioterrorism Response Grant	Icji Grant	Domestic Violence Grant	Health District #1 Cri Grant
Cash and investments - beginning	\$ 2,504	\$ 126,094	\$ 19,876	\$ 94	\$ (33,728)	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,280	-	58,319	-	108,429	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,280</u>	<u>-</u>	<u>58,319</u>	<u>-</u>	<u>108,429</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	84,832	-
Supplies	-	-	-	-	-	-
Other services and charges	600	-	65,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>600</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>84,832</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,680</u>	<u>-</u>	<u>(6,681)</u>	<u>-</u>	<u>23,597</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,184</u>	<u>\$ 126,094</u>	<u>\$ 13,195</u>	<u>\$ 94</u>	<u>\$ (10,131)</u>	<u>\$ 1</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Family And Children Grant	Coroner's Continuing Education	Public Defender	Pc Sheriff Civil Fees	Prosecutor Title Iv-D #2	Clerks Title Iv-D #2
Cash and investments - beginning	\$ 34,891	\$ 1,983	\$ 123,727	\$ 60,140	\$ 51,815	\$ 92,063
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	18,299	-	-	-	80,622	48,795
Charges for services	-	19,551	-	-	26,205	1,470
Fines and forfeits	-	-	30,178	220,700	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>18,299</u>	<u>19,551</u>	<u>30,178</u>	<u>220,700</u>	<u>106,827</u>	<u>50,265</u>
Disbursements:						
Personal services	521	-	-	198,586	60,527	13,116
Supplies	-	-	-	50,000	4,657	3,000
Other services and charges	820	-	31,181	3,000	1,451	6,925
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,500
Other disbursements	-	19,534	-	-	-	3,201
Total disbursements	<u>1,341</u>	<u>19,534</u>	<u>31,181</u>	<u>251,586</u>	<u>66,635</u>	<u>29,742</u>
Excess (deficiency) of receipts over disbursements	<u>16,958</u>	<u>17</u>	<u>(1,003)</u>	<u>(30,886)</u>	<u>40,192</u>	<u>20,523</u>
Cash and investments - ending	<u>\$ 51,849</u>	<u>\$ 2,000</u>	<u>\$ 122,724</u>	<u>\$ 29,254</u>	<u>\$ 92,007</u>	<u>\$ 112,586</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sales Disclosure	Sheriff Donation	Calumet Trail Donations	Juvenile Detention Donations	Adult Probation Transition	Adult Probation #3
Cash and investments - beginning	\$ 9,412	\$ 26,774	\$ 19,324	\$ 50	\$ 32,288	\$ 168,461
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,200	-	-	-	-
Charges for services	11,485	-	-	-	-	82,038
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,672	-	-	-	-
Total receipts	<u>11,485</u>	<u>15,872</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,038</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	9,593	-	-	-	-
Other services and charges	-	1,425	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>11,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,485</u>	<u>4,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,038</u>
Cash and investments - ending	<u>\$ 20,897</u>	<u>\$ 31,628</u>	<u>\$ 19,324</u>	<u>\$ 50</u>	<u>\$ 32,288</u>	<u>\$ 250,499</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Probation Administrative Fees	Dunn's Bridge Park	Reassessment	Prosecutor's Law Continued Education	Sheriff's Continued Education #2	Prosecutor Check Deferral Fund
Cash and investments - beginning	\$ 52,246	\$ 1,498	\$ 995,001	\$ 10,451	\$ 5,704	\$ 25,531
Receipts:						
Taxes	-	-	371,324	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	37,024	-	-	-
Charges for services	29,159	-	-	-	-	9,170
Fines and forfeits	-	-	-	-	7,253	-
Other receipts	-	-	6,366	-	-	-
Total receipts	<u>29,159</u>	<u>-</u>	<u>414,714</u>	<u>-</u>	<u>7,253</u>	<u>9,170</u>
Disbursements:						
Personal services	28,604	-	338,503	-	-	-
Supplies	-	-	6,226	-	-	7,759
Other services and charges	-	-	126,109	-	10,436	345
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	340	-	-	-
Other disbursements	-	-	10,000	-	-	-
Total disbursements	<u>28,604</u>	<u>-</u>	<u>481,178</u>	<u>-</u>	<u>10,436</u>	<u>8,104</u>
Excess (deficiency) of receipts over disbursements	<u>555</u>	<u>-</u>	<u>(66,464)</u>	<u>-</u>	<u>(3,183)</u>	<u>1,066</u>
Cash and investments - ending	<u>\$ 52,801</u>	<u>\$ 1,498</u>	<u>\$ 928,537</u>	<u>\$ 10,451</u>	<u>\$ 2,521</u>	<u>\$ 26,597</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pact Aid For Drug Court	Cedit Project 21 Nirpc	Adult Home Detention	Adult Offender Interstate Compact Fees	Victims Assistance	Surveyors Perpetuation
Cash and investments - beginning	\$ -	\$ 414,926	\$ 50,071	\$ 188	\$ 10,500	\$ 31,910
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	34,387	-	-	-
Charges for services	-	-	-	1,575	-	24,881
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,000	-	75	-	-	-
Total receipts	30,000	-	34,462	1,575	-	24,881
Disbursements:						
Personal services	-	-	1,156	-	-	11,129
Supplies	-	-	-	-	-	4,675
Other services and charges	-	-	-	1,500	-	12,252
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,300
Other disbursements	30,000	77,544	27,510	-	-	-
Total disbursements	30,000	77,544	28,666	1,500	-	32,356
Excess (deficiency) of receipts over disbursements	-	(77,544)	5,796	75	-	(7,475)
Cash and investments - ending	\$ -	\$ 337,382	\$ 55,867	\$ 263	\$ 10,500	\$ 24,435

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cedit Project 22	Vehicle Inspection	Cedit Project 23	Cedit Project 24	Kankakee River	Donations Wildlife Management
Cash and investments - beginning	\$ 36,196	\$ 14,647	\$ 139,597	\$ 150,000	\$ 5,069	\$ 1,408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,823	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	150,000	-	-	2,873
Total receipts	-	1,823	150,000	-	-	2,873
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	15,381	141,887	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,310	-	-	-	-	-
Total disbursements	19,310	15,381	141,887	-	-	-
Excess (deficiency) of receipts over disbursements	(19,310)	(13,558)	8,113	-	-	2,873
Cash and investments - ending	\$ 16,886	\$ 1,089	\$ 147,710	\$ 150,000	\$ 5,069	\$ 4,281

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pc Expo Center Operating	Memorial Opera House	Prosecutor Arra	Video Tape Fees Sheriff	Photo Duplicate	Federal Intergovernmental Cooperative
Cash and investments - beginning	\$ 15,697	\$ 4,018	\$ -	\$ 3,271	\$ 1,961	\$ 14,566
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	19,541	-	-	-
Charges for services	386,380	362,740	-	-	3,900	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	436	193	-	-	-	-
Total receipts	<u>386,816</u>	<u>362,933</u>	<u>19,541</u>	<u>-</u>	<u>3,900</u>	<u>-</u>
Disbursements:						
Personal services	197,419	89,576	-	-	-	-
Supplies	53,227	42,147	-	643	2,503	-
Other services and charges	129,276	171,334	-	-	-	14,566
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	796	-	-	-	-	-
Other disbursements	9,732	58,210	-	-	-	-
Total disbursements	<u>390,450</u>	<u>361,267</u>	<u>-</u>	<u>643</u>	<u>2,503</u>	<u>14,566</u>
Excess (deficiency) of receipts over disbursements	<u>(3,634)</u>	<u>1,666</u>	<u>19,541</u>	<u>(643)</u>	<u>1,397</u>	<u>(14,566)</u>
Cash and investments - ending	<u>\$ 12,063</u>	<u>\$ 5,684</u>	<u>\$ 19,541</u>	<u>\$ 2,628</u>	<u>\$ 3,358</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Storm Water Drain Management	Inmate Processing Fee	Housing Of Federal Prisoners	Community Emergency Response	Federal Jail Commissioners	Pcadrif
Cash and investments - beginning	\$ 95,521	\$ 26,139	\$ 150,281	\$ 555	\$ 287,722	\$ 44,801
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	153,266	682,681	-	480,320	-
Fines and forfeits	-	-	-	-	-	16,600
Other receipts	20,000	-	-	-	44	-
Total receipts	<u>20,000</u>	<u>153,266</u>	<u>682,681</u>	<u>-</u>	<u>480,364</u>	<u>16,600</u>
Disbursements:						
Personal services	-	-	-	-	-	10,929
Supplies	-	9,361	350,799	-	-	-
Other services and charges	-	147,491	30,000	-	237,673	1,495
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,508	-	-	-	-	-
Total disbursements	<u>14,508</u>	<u>156,852</u>	<u>380,799</u>	<u>-</u>	<u>237,673</u>	<u>12,424</u>
Excess (deficiency) of receipts over disbursements	<u>5,492</u>	<u>(3,586)</u>	<u>301,882</u>	<u>-</u>	<u>242,691</u>	<u>4,176</u>
Cash and investments - ending	<u>\$ 101,013</u>	<u>\$ 22,553</u>	<u>\$ 452,163</u>	<u>\$ 555</u>	<u>\$ 530,413</u>	<u>\$ 48,977</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Home Detention User Fees	Juvenile Detention Center Service Fee	Citizens Corp.	School Probation	Project Care	Qwest Prof.
Cash and investments - beginning	\$ 16,803	\$ 203,411	\$ 2,000	\$ 30,632	\$ 2,636	\$ 24
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	80,815	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	80,815	-	-	-	-
Disbursements:						
Personal services	-	63,930	-	27,696	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	63,930	-	27,696	-	-
Excess (deficiency) of receipts over disbursements	-	16,885	-	(27,696)	-	-
Cash and investments - ending	\$ 16,803	\$ 220,296	\$ 2,000	\$ 2,936	\$ 2,636	\$ 24

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Security Protection Fund	Promote And Market Porter County	Sex And Violent Offender County	Animal Shelter #2	Drug Court Testing	Owi Fatal Drug Alcohol Testing
Cash and investments - beginning	\$ 181,794	\$ -	\$ 7,058	\$ 7,107	\$ 21,425	\$ 5,605
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,369	8,000
Charges for services	58,092	-	7,893	91,724	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	150,000	-	-	-	-
Total receipts	<u>58,092</u>	<u>150,000</u>	<u>7,893</u>	<u>91,724</u>	<u>7,369</u>	<u>8,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	973	4,333	1,438	-
Other services and charges	58,290	-	-	39,331	12,737	5,559
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	911	-	-	-
Other disbursements	-	75,000	-	-	-	-
Total disbursements	<u>58,290</u>	<u>75,000</u>	<u>1,884</u>	<u>43,664</u>	<u>14,175</u>	<u>5,559</u>
Excess (deficiency) of receipts over disbursements	<u>(198)</u>	<u>75,000</u>	<u>6,009</u>	<u>48,060</u>	<u>(6,806)</u>	<u>2,441</u>
Cash and investments - ending	<u>\$ 181,596</u>	<u>\$ 75,000</u>	<u>\$ 13,067</u>	<u>\$ 55,167</u>	<u>\$ 14,619</u>	<u>\$ 8,046</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Mortgage Fees Fund State Share	Tma Collections	Hospital Interest	Hospital Sale Proceeds Fund	Vending Machine Fund	Garage
Cash and investments - beginning	\$ 1,628	\$ 426,000	\$ 8,424,607	\$ 161,584,512	\$ 5,559	\$ 11,697
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	18,418	-	-	-	-	3,666
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	592,815	-	-	-
Total receipts	<u>18,418</u>	<u>-</u>	<u>592,815</u>	<u>-</u>	<u>-</u>	<u>3,666</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,293	-	-	675,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	426,000	-	-	-	-
Total disbursements	<u>18,293</u>	<u>426,000</u>	<u>-</u>	<u>675,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>125</u>	<u>(426,000)</u>	<u>592,815</u>	<u>(675,000)</u>	<u>-</u>	<u>3,666</u>
Cash and investments - ending	<u>\$ 1,753</u>	<u>\$ -</u>	<u>\$ 9,017,422</u>	<u>\$ 160,909,512</u>	<u>\$ 5,559</u>	<u>\$ 15,363</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cedit Unallocated Fund	Nirpc Fund	Cedit Project 9 Museum Opera House	Cedit Building Maintenance	Electronic Map Generation Fund	General lv-D Incentive
Cash and investments - beginning	\$ 6,357,610	\$ 25,215	\$ 2,053	\$ 112,099	\$ 4,835	\$ -
Receipts:						
Taxes	6,883,488	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,572</u>	<u>-</u>	<u>20,075</u>	<u>600,000</u>	<u>217</u>	<u>48,794</u>
Total receipts	<u>6,887,060</u>	<u>-</u>	<u>20,075</u>	<u>600,000</u>	<u>217</u>	<u>48,794</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	25,215	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>7,438,271</u>	<u>-</u>	<u>18,973</u>	<u>393,343</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>7,438,271</u>	<u>25,215</u>	<u>18,973</u>	<u>393,343</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(551,211)</u>	<u>(25,215)</u>	<u>1,102</u>	<u>206,657</u>	<u>217</u>	<u>48,794</u>
Cash and investments - ending	<u>\$ 5,806,399</u>	<u>\$ -</u>	<u>\$ 3,155</u>	<u>\$ 318,756</u>	<u>\$ 5,052</u>	<u>\$ 48,794</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Drug Unit	H1N1 Response Grant	Arra Recovery Grant	State's 2008 And Prior Tax Delinquent	Excess Levy	Paul Zona Wildlife Donation
Cash and investments - beginning	\$ 17,942	\$ (52,144)	\$ (3,327)	\$ -	\$ 3,826,919	\$ 95
Receipts:						
Taxes	-	-	-	-	65,887	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	168,886	22,271	-	131,827	-
Charges for services	3,350	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60,000	-	-	17,325	990	-
Total receipts	63,350	168,886	22,271	17,325	198,704	-
Disbursements:						
Personal services	61,252	21,148	29,251	-	-	-
Supplies	-	1,044	-	-	-	-
Other services and charges	-	36,328	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	17,325	-	-
Total disbursements	61,252	58,520	29,251	17,325	-	-
Excess (deficiency) of receipts over disbursements	2,098	110,366	(6,980)	-	198,704	-
Cash and investments - ending	\$ 20,040	\$ 58,222	\$ (10,307)	\$ -	\$ 4,025,623	\$ 95

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	South Haven Sidewalk Grant	Settlement Holding Fund	Cedit #1 Right Of Ways	Cedit Project #2 Highways	Cedit Project #4 Parks	Cedit Project #7 Zoning
Cash and investments - beginning	\$ -	\$ 16,994	\$ 30,553	\$ 1,308,725	\$ 281,429	\$ 14,176
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,100,000	755,257	303,671	-
Total receipts	-	-	1,100,000	755,257	303,671	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,090,176	710,526	367,513	11,520
Other disbursements	237,500	3,920	-	-	3,571	-
Total disbursements	237,500	3,920	1,090,176	710,526	371,084	11,520
Excess (deficiency) of receipts over disbursements	(237,500)	(3,920)	9,824	44,731	(67,413)	(11,520)
Cash and investments - ending	\$ (237,500)	\$ 13,074	\$ 40,377	\$ 1,353,456	\$ 214,016	\$ 2,656

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk Arra Fund	Cedit Project #25	Cedit Project #9 Document Imaging	Cedit #12 Gis Project	Cedit Project #33	Cedit #20 County Renovation
Cash and investments - beginning	\$ -	\$ 1,565	\$ 44,859	\$ 27,160	\$ -	\$ 24,927
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,036	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	100,000	-	72,000	-
Total receipts	<u>2,036</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>72,000</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	119,831	21,277	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>119,831</u>	<u>21,277</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,036</u>	<u>-</u>	<u>(19,831)</u>	<u>(21,277)</u>	<u>72,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,036</u>	<u>\$ 1,565</u>	<u>\$ 25,028</u>	<u>\$ 5,883</u>	<u>\$ 72,000</u>	<u>\$ 24,927</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cedit Project #19	Cedit Project #27 Viop Telephone	Public Safety Technology	Family Court Donations	Jdai Grant	Cedit Project #28 Fysb
Cash and investments - beginning	\$ 263,140	\$ 82,431	\$ 7,407	\$ 32,136	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	10,000	22,437	-
Charges for services	-	-	177,261	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	310,536	199,999	131	-	-	200,000
Total receipts	310,536	199,999	177,392	10,000	22,437	200,000
Disbursements:						
Personal services	-	-	-	15,786	31,810	-
Supplies	-	-	9,123	-	-	-
Other services and charges	-	-	142,099	-	2,509	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	234,019	278,020	15,445	-	-	-
Other disbursements	-	-	-	-	-	200,000
Total disbursements	234,019	278,020	166,667	15,786	34,319	200,000
Excess (deficiency) of receipts over disbursements	76,517	(78,021)	10,725	(5,786)	(11,882)	-
Cash and investments - ending	\$ 339,657	\$ 4,410	\$ 18,132	\$ 26,350	\$ (11,882)	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cedit Project #29	Cedit Project #34	Iu School Med	Suicide Grant	Icji Quest Grant	Energy Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	21,496	3,758	10,373	250,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,500,000</u>	<u>140,441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>1,500,000</u>	<u>140,441</u>	<u>21,496</u>	<u>3,758</u>	<u>10,373</u>	<u>250,000</u>
Disbursements:						
Personal services	-	-	14,195	-	-	-
Supplies	-	-	3,636	250	-	-
Other services and charges	-	-	3,665	3,154	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,373	-
Other disbursements	<u>511,727</u>	<u>37,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,298</u>
Total disbursements	<u>511,727</u>	<u>37,405</u>	<u>21,496</u>	<u>3,404</u>	<u>10,373</u>	<u>37,298</u>
Excess (deficiency) of receipts over disbursements	<u>988,273</u>	<u>103,036</u>	<u>-</u>	<u>354</u>	<u>-</u>	<u>212,702</u>
Cash and investments - ending	<u>\$ 988,273</u>	<u>\$ 103,036</u>	<u>\$ -</u>	<u>\$ 354</u>	<u>\$ -</u>	<u>\$ 212,702</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Immunization Grant	Juvenile Service Center Bond	Court House Bond	Jail Lease Rent	Major Moves Interest	Porter County Bailout Loan
Cash and investments - beginning	\$ -	\$ 362,316	\$ 320,094	\$ 752,048	\$ 42,371	\$ -
Receipts:						
Taxes	-	653,144	733,806	3,339,581	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	65,234	73,168	332,342	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	204,409
Total receipts	-	718,378	806,974	3,671,923	-	204,409
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	500	2,200	-	-
Debt service - principal and interest	-	728,469	753,643	2,952,000	-	408,817
Capital outlay	21,360	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	21,360	728,469	754,143	2,954,200	-	408,817
Excess (deficiency) of receipts over disbursements	(21,360)	(10,091)	52,831	717,723	-	(204,408)
Cash and investments - ending	\$ (21,360)	\$ 352,225	\$ 372,925	\$ 1,469,771	\$ 42,371	\$ (204,408)

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Juvenile Housing Debt	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Drain Reconstruction	Major Moves Borrowing
Cash and investments - beginning	\$ 58,024	\$ 3,873,140	\$ 25,636	\$ 3,911,702	\$ 216,647	\$ 431,674
Receipts:						
Taxes	114,997	1,670,536	-	441,940	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	11,460	166,611	-	44,077	-	-
Charges for services	-	78,787	1,410	55,340	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	33,451	83,354	1,163,973
Total receipts	<u>126,457</u>	<u>1,915,934</u>	<u>1,410</u>	<u>574,808</u>	<u>83,354</u>	<u>1,163,973</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	127,825	-	769,523
Other services and charges	-	260,074	-	287,845	113,358	-
Debt service - principal and interest	126,494	-	-	-	-	-
Capital outlay	-	870,065	-	165,604	-	-
Other disbursements	-	-	-	919,792	-	13,973
Total disbursements	<u>126,494</u>	<u>1,130,139</u>	<u>-</u>	<u>1,501,066</u>	<u>113,358</u>	<u>783,496</u>
Excess (deficiency) of receipts over disbursements	<u>(37)</u>	<u>785,795</u>	<u>1,410</u>	<u>(926,258)</u>	<u>(30,004)</u>	<u>380,477</u>
Cash and investments - ending	<u>\$ 57,987</u>	<u>\$ 4,658,935</u>	<u>\$ 27,046</u>	<u>\$ 2,985,444</u>	<u>\$ 186,643</u>	<u>\$ 812,151</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cedit Project #32	Fairground Bond Fund	Cedit Project #30 Dunes Kankakee	Major Moves Pc Investment Fund	South County Highway Garage	Employee Benefit Fund
Cash and investments - beginning	\$ -	\$ 1,010	\$ -	\$ 14,087,034	\$ 3,276	\$ 52,549
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,138,866
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,602,259</u>	<u>-</u>	<u>200,000</u>	<u>23,026</u>	<u>-</u>	<u>1,648,335</u>
Total receipts	<u>1,602,259</u>	<u>-</u>	<u>200,000</u>	<u>23,026</u>	<u>-</u>	<u>9,787,201</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,150,000</u>	<u>-</u>	<u>9,120,612</u>
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,150,000</u>	<u>-</u>	<u>9,120,612</u>
Excess (deficiency) of receipts over disbursements	<u>1,602,259</u>	<u>-</u>	<u>200,000</u>	<u>(1,126,974)</u>	<u>-</u>	<u>666,589</u>
Cash and investments - ending	<u>\$ 1,602,259</u>	<u>\$ 1,010</u>	<u>\$ 200,000</u>	<u>\$ 12,960,060</u>	<u>\$ 3,276</u>	<u>\$ 719,138</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Retirement Benefit Plan	Sheriff's Retirement Pension Plan	Congressional School Principal	Additional Judgement Excise Tax	City And Town Court Costs	Congressional School Interest
Cash and investments - beginning	\$ 1,149,656	\$ 7,222,406	\$ 25,066	\$ 206	\$ 174,041	\$ 26,665
Receipts:						
Taxes	-	727,181	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	118,467	860,074	-	-	70,013	-
Total receipts	118,467	1,587,255	-	-	70,013	-
Disbursements:						
Personal services	37,672	365,896	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,027	52,054	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	345	383,874	-	-	203,488	-
Total disbursements	47,044	801,824	-	-	203,488	-
Excess (deficiency) of receipts over disbursements	71,423	785,431	-	-	(133,475)	-
Cash and investments - ending	\$ 1,221,079	\$ 8,007,837	\$ 25,066	\$ 206	\$ 40,566	\$ 26,665

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Surplus	Tax Sale Redemption	Overweight Vehicle Fines	Infractions	Inheritance Tax	Payroll
Cash and investments - beginning	\$ 83,076	\$ 2,867	\$ 9,999	\$ 46,949	\$ 490,322	\$ 144,834
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>4,840,965</u>	<u>364,389</u>	<u>209,358</u>	<u>638,369</u>	<u>6,555,181</u>	<u>6,901,000</u>
Total receipts	<u>4,840,965</u>	<u>364,389</u>	<u>209,358</u>	<u>638,369</u>	<u>6,555,181</u>	<u>6,901,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>893,394</u>	<u>313,522</u>	<u>189,664</u>	<u>627,265</u>	<u>5,853,620</u>	<u>6,903,098</u>
Total disbursements	<u>893,394</u>	<u>313,522</u>	<u>189,664</u>	<u>627,265</u>	<u>5,853,620</u>	<u>6,903,098</u>
Excess (deficiency) of receipts over disbursements	<u>3,947,571</u>	<u>50,867</u>	<u>19,694</u>	<u>11,104</u>	<u>701,561</u>	<u>(2,098)</u>
Cash and investments - ending	<u>\$ 4,030,647</u>	<u>\$ 53,734</u>	<u>\$ 29,693</u>	<u>\$ 58,053</u>	<u>\$ 1,191,883</u>	<u>\$ 142,736</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Special Death Benefit	Excess Taxes	Education Plate Fees	Cedit Tax Agency	Innkeepers Tax	Financial Institution Tax
Cash and investments - beginning	\$ 1,225	\$ 1,786,896	\$ 1,575	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,248	1,113,408	8,944	27,276,998	900,884	293,008
Total receipts	12,248	1,113,408	8,944	27,276,998	900,884	293,008
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,651	1,619,969	8,944	27,276,998	900,884	293,008
Total disbursements	12,651	1,619,969	8,944	27,276,998	900,884	293,008
Excess (deficiency) of receipts over disbursements	(403)	(506,561)	-	-	-	-
Cash and investments - ending	\$ 822	\$ 1,280,335	\$ 1,575	\$ -	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Pension	Escrow National Lakeshore	Child Restraint Violations Fines	Cvet Agency	National Park Taxes	County User Fee
Cash and investments - beginning	\$ -	\$ 11,654	\$ 664	\$ -	\$ 30,566	\$ 567,504
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	145,454	-	3,114	1,238,966	30,872	373,999
Total receipts	145,454	-	3,114	1,238,966	30,872	373,999
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	133,684	3,317	3,753	1,238,966	61,438	368,923
Total disbursements	133,684	3,317	3,753	1,238,966	61,438	368,923
Excess (deficiency) of receipts over disbursements	11,770	(3,317)	(639)	-	(30,566)	5,076
Cash and investments - ending	\$ 11,770	\$ 8,337	\$ 25	\$ -	\$ -	\$ 572,580

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Hea 1001 State Homestead Credit	Tax Collections	Porter County Agriculture Society	Refunds	Tif#1 Porter	Fines And Forfeitures
Cash and investments - beginning	\$ (11,652)	\$ -	\$ 23,271	\$ 155,616	\$ -	\$ 8,938
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>2,964,717</u>	<u>174,319,450</u>	<u>22,662</u>	<u>3,734,954</u>	<u>1,033,675</u>	<u>55,071</u>
Total receipts	<u>2,964,717</u>	<u>174,319,450</u>	<u>22,662</u>	<u>3,734,954</u>	<u>1,033,675</u>	<u>55,071</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,951,442</u>	<u>174,185,581</u>	<u>24,767</u>	<u>3,777,866</u>	<u>1,033,675</u>	<u>58,591</u>
Total disbursements	<u>2,951,442</u>	<u>174,185,581</u>	<u>24,767</u>	<u>3,777,866</u>	<u>1,033,675</u>	<u>58,591</u>
Excess (deficiency) of receipts over disbursements	<u>13,275</u>	<u>133,869</u>	<u>(2,105)</u>	<u>(42,912)</u>	<u>-</u>	<u>(3,520)</u>
Cash and investments - ending	<u>\$ 1,623</u>	<u>\$ 133,869</u>	<u>\$ 21,166</u>	<u>\$ 112,704</u>	<u>\$ -</u>	<u>\$ 5,418</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tif#2 Portage	Tif#3 Valparaiso	Rda Distribution Fund	Sex & Violent Offender Fees	Highway Performance Bond	Hospital Liability Fund
Cash and investments - beginning	\$ -	\$ -	\$ 146,592	\$ 38	\$ 50,000	\$ 1,433,779
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,338,557	3,045,176	10,799,454	877	343,000	34,756
Total receipts	6,338,557	3,045,176	10,799,454	877	343,000	34,756
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,338,557	3,045,176	10,799,597	871	-	181,292
Total disbursements	6,338,557	3,045,176	10,799,597	871	-	181,292
Excess (deficiency) of receipts over disbursements	-	-	(143)	6	343,000	(146,536)
Cash and investments - ending	\$ -	\$ -	\$ 146,449	\$ 44	\$ 393,000	\$ 1,287,243

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tif#4 Franklin	Tif#5 Pratt	Judgments Due Law Enforcement	Tif #6 Washington Valparaiso	Tif#7 Chesterton	Tif#8 Burns Harbor
Cash and investments - beginning	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	460,184	624,120	-	1,395,375	1,238,086	619,490
Total receipts	460,184	624,120	-	1,395,375	1,238,086	619,490
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	460,184	624,120	-	1,395,375	1,238,086	619,490
Total disbursements	460,184	624,120	-	1,395,375	1,238,086	619,490
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tif#9 Valparaiso	Child Advocacy Fund	Excise Tax Distribution	Sales Disclosure Fund	Solid Waste Fees	Special Assessments Fund
Cash and investments - beginning	\$ -	\$ 6,094	\$ -	\$ 1,035	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,591	700	15,326,472	11,485	901,541	102,012
Total receipts	11,591	700	15,326,472	11,485	901,541	102,012
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,591	-	15,326,472	11,665	901,541	102,012
Total disbursements	11,591	-	15,326,472	11,665	901,541	102,012
Excess (deficiency) of receipts over disbursements	-	700	-	(180)	-	-
Cash and investments - ending	\$ -	\$ 6,794	\$ -	\$ 855	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tif #10 Hebron	Excise Tax State Portion	State Portion Hsc/Ptrc Settlement	Adult Probation Supplemental	Clerk Supplemental	Porter County Tourism Supplemental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 79,404	\$ 6,999,695	\$ 686,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>37,259</u>	<u>7,232,521</u>	<u>681,656</u>	<u>785,015</u>	<u>20,848,789</u>	<u>1,130,967</u>
Total receipts	<u>37,259</u>	<u>7,232,521</u>	<u>681,656</u>	<u>785,015</u>	<u>20,848,789</u>	<u>1,130,967</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>37,259</u>	<u>7,232,521</u>	<u>681,656</u>	<u>795,089</u>	<u>22,959,502</u>	<u>1,158,941</u>
Total disbursements	<u>37,259</u>	<u>7,232,521</u>	<u>681,656</u>	<u>795,089</u>	<u>22,959,502</u>	<u>1,158,941</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,074)</u>	<u>(2,110,713)</u>	<u>(27,974)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,330</u>	<u>\$ 4,888,982</u>	<u>\$ 659,010</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Plan Commission Supplemental	Health Department Supplemental	Sheriff Civil And Inmate Trust Supplemental	Sheriff Commissary Supplemental	Juvenile Probation Supplemental	Park Department Supplemental
Cash and investments - beginning	\$ 271,042	\$ -	\$ 85,372	\$ 11,919	\$ -	\$ 5,180
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	399,722	377,581	4,942,994	410,015	271,156	63,601
Total receipts	<u>399,722</u>	<u>377,581</u>	<u>4,942,994</u>	<u>410,015</u>	<u>271,156</u>	<u>63,601</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	623,866	376,700	4,958,866	405,901	271,156	51,374
Total disbursements	<u>623,866</u>	<u>376,700</u>	<u>4,958,866</u>	<u>405,901</u>	<u>271,156</u>	<u>51,374</u>
Excess (deficiency) of receipts over disbursements	<u>(224,144)</u>	<u>881</u>	<u>(15,872)</u>	<u>4,114</u>	<u>-</u>	<u>12,227</u>
Cash and investments - ending	<u>\$ 46,898</u>	<u>\$ 881</u>	<u>\$ 69,500</u>	<u>\$ 16,033</u>	<u>\$ -</u>	<u>\$ 17,407</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Recorder Supplemental	Porter County Drug Unit Supplemental	Expo Center Supplemental	Opera House Supplemental	Treasurer Supplemental
Cash and investments - beginning	\$ -	\$ 190,670	\$ 45,242	\$ 56,754	\$ 4,830,403
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>789,446</u>	<u>79,952</u>	<u>403,801</u>	<u>429,541</u>	<u>223,187,668</u>
Total receipts	<u>789,446</u>	<u>79,952</u>	<u>403,801</u>	<u>429,541</u>	<u>223,187,668</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>709,695</u>	<u>167,787</u>	<u>447,126</u>	<u>486,020</u>	<u>224,431,385</u>
Total disbursements	<u>709,695</u>	<u>167,787</u>	<u>447,126</u>	<u>486,020</u>	<u>224,431,385</u>
Excess (deficiency) of receipts over disbursements	<u>79,751</u>	<u>(87,835)</u>	<u>(43,325)</u>	<u>(56,479)</u>	<u>(1,243,717)</u>
Cash and investments - ending	<u>\$ 79,751</u>	<u>\$ 102,835</u>	<u>\$ 1,917</u>	<u>\$ 275</u>	<u>\$ 3,586,686</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sales Tax Agency	Surplus Paid Before Settlement	Hea 1001 Recon	Tax Sale Wire Surplus	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 261,765,924
Receipts:					
Taxes	-	-	-	-	44,653,394
Licenses and permits	-	-	-	-	743,614
Intergovernmental	-	-	-	-	12,556,970
Charges for services	-	-	-	-	14,870,653
Fines and forfeits	-	-	-	-	2,476,515
Other receipts	13,253	58,496	812,895	928,842	552,575,753
Total receipts	<u>13,253</u>	<u>58,496</u>	<u>812,895</u>	<u>928,842</u>	<u>627,876,899</u>
Disbursements:					
Personal services	-	-	-	-	35,759,653
Supplies	-	-	-	-	4,903,900
Other services and charges	-	-	-	-	14,037,200
Debt service - principal and interest	-	-	-	-	4,969,423
Capital outlay	-	-	-	-	4,084,890
Other disbursements	10,939	58,496	812,895	928,842	562,103,507
Total disbursements	<u>10,939</u>	<u>58,496</u>	<u>812,895</u>	<u>928,842</u>	<u>625,858,573</u>
Excess (deficiency) of receipts over disbursements	<u>2,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,018,326</u>
Cash and investments - ending	<u>\$ 2,314</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 263,784,250</u>

PORTER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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 are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,973,039
Infrastructure	118,212,551
Buildings	69,690,060
Machinery and equipment	2,836,343
Vehicles	8,380,072
Construction in progress - Infrastructure	<u>977,321</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 203,069,386</u>

PORTER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail	\$ 27,330,000	\$ 2,952,000
Juvenile Service Center	990,000	741,950
Highway trucks	409,693	126,924
Sewer Cleaner	306,882	67,127
Notes and loans payable:		
Stae bail out loan	408,817	408,817
Bonds payable:		
General obligation bonds:		
2001 Refunding	740,000	766,202
2005 Juvenile	<u>3,200,000</u>	<u>126,495</u>
Total governmental activities debt	<u>\$ 33,385,392</u>	<u>\$ 5,189,515</u>

PORTER COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

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

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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Fax: (317) 232-4711
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Compliance

We have audited the compliance of Porter County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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 other major federal programs for the year ended December 31, 2010. The results of our auditing procedures also disclosed other 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 2010-1, 2010-2, and 2010-3.

Internal Control Over Compliance

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 and to test

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)

and report on internal control over compliance in accordance with OMB Circular A-133, 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.

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1, 2010-2, and 2010-3. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 the response.

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

STATE BOARD OF ACCOUNTS

June 30, 2011

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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		\$ 10,385
National School Lunch Program	10.555		14,626
Child and Adult Care Food Program	10.558		<u>792</u>
Total for federal grantor agency			<u>25,803</u>
<u>U.S. DEPARTMENT OF COMMERCE AND NATIONAL OCEANIC ATMOSPHERIC ADMINISTRATION (NOAA)</u>			
Pass-Through Indiana Department of Natural Resources			
Coastal Zone Management Administration Awards	11.419	CZ 0820	<u>56,865</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant			
Economic Development Initiative - Special Project, Neighborhood Initiative & Miscellaneous Grants	14.251	B09SPIN0412	<u>237,500</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Direct Grant			
Payment in Lieu of Taxes	15.226		<u>32,564</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants:			
Federal Equity Sharing	16.XXX		<u>26,797</u>
State Criminal Alien Assistance Program (SCAAP)	16.606	2009-AP-BX-0267	<u>3,279</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523	06-JB-207 07-JB-025 2008-JB-FX-0044	3,215 18,280 <u>10,373</u>
Total for program			<u>31,868</u>
Crime Victim Assistance	16.575	FY 2009 VOCA	<u>108,430</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		<u>22,437</u>
ARRA - Violence Against Women Formula Grants	16.588	2009-EF-S6-0020	<u>22,270</u>
Violence Against Women Formula Grants	16.588	FY 2009 FY 2010	28,110 <u>9,613</u>
Total for program			<u>37,723</u>
Pass-Through City of Valparaiso			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.804	2009-SB-B9-1904	<u>31,540</u>
Total for federal grantor agency			<u>284,344</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
ARRA - Highway Planning and Construction	20.205		<u>7,689</u>
Highway Planning and Construction	20.205	2008 FHWA RTA-000-1661	576 <u>36,585</u>
Total for program			<u>37,161</u>
Total for federal grantor agency			<u>44,850</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Grant			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-SC0001976	<u>37,298</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		
H1N1 Response 163-66			76,875
H1N1 Response 163-67			5,051
H1N1 Response 2009-2010 Phase 3			<u>86,958</u>
Total for program			<u>168,884</u>
Pass-Through Purdue University			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	SM58392	<u>3,758</u>
Pass-Through Indiana Department of Child Services			
ARRA - Child Support Enforcement	93.563	FY 2010	21,577
Child Support Enforcement	93.563	FY 2010	<u>294,502</u>
Total for program			<u>316,079</u>
Pass-Through Indiana Department of Health			
Immunization Grants	93.268		<u>21,360</u>
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	BPRS 163-4 BPRS 1663-3	48,319 <u>10,000</u>
Total for program			<u>58,319</u>
Pass-Through Indiana Supreme Court Division of State Court Administration			
State Court Improvement Program	93.586	022 INCAPTA F08	<u>10,000</u>
Total for federal grantor agency			<u>578,400</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster			
Homeland Security Grant Program	97.067	C44P-9-469A C44P-9-559A C44P-0-084A C44P-0-114A C44P-0-125A C44P-0-218A C44P-0-246A C44P-0-358A	20,523 1,521 17,003 74,774 29,808 105,734 260,393 <u>21,912</u>
Total for program			<u>531,668</u>
Law Enforcement Terrorism Prevention Program	97.074	C44P-0-076A C44P-0-110A	257,138 <u>14,868</u>
Total for program			<u>272,006</u>
Total for cluster			<u>803,674</u>
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	C44P-0-313A	<u>31,906</u>
Total for federal grantor agency			<u>835,580</u>
Total federal awards expended			<u>\$ 2,133,204</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

PORTER COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Porter County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	ARRA – Child Support Enforcement
93.563	Child Support enforcement Homeland Security Cluster

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1, CONTROLS OVER EQUIPMENT RECORDS

Federal Agency: U.S. Department of Homeland Security
 Federal Programs: Homeland Security Grant Program and
 Law Enforcement Terrorism Prevention Program
 CFDA Numbers: 97.067 and 97.074
 Pass-Through Entity: Indiana Department of Homeland Security
 Federal Award Numbers: C44P-9-559A, C44P-0-114A, C44P-0-218A, C44P-0-246A, C44P-0-076A

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Porter County Emergency Management Agency did not maintain capital asset records for equipment purchased with federal grant funds. Equipment purchased from these programs represents 64 percent of the Homeland Security grant expenditures. Porter County is the coordinator of purchasing equipment for all Counties designated within District 1. Equipment purchased by the County was sometimes delivered directly to other governmental agencies within District 1 which impedes the County's oversight and control over the equipment purchased. The grant records did not contain documentation of serial numbers or any other means of identification of the equipment or its location.

Invoices for all equipment purchased are maintained in the grant files. However, officials were not aware that comprehensive detailed capital asset records are required for assets purchased with federal funds.

The Indiana Homeland Security "Administrative Plan," says that sub-grantees should maintain accurate property and equipment records. Property records shall include:

- a. Description of the property
- b. Manufacturer's model number
- c. Manufacturer's serial number or other identification number
- d. Vendor
- e. Acquisition date
- f. Award Number
- g. Federal grant number
- h. Percentage of federal participation in the cost of the project for which the property is acquired
- i. Unit acquisition cost
- j. Physical location of the equipment
- k. Condition of the property
- l. Disposition of the property, including the date of the disposal and sales price

Failure to maintain detailed capital asset records and reconcile to a physical inventory can result in the loss or misappropriation of assets. Failure to comply with grant administrative requirements may jeopardize the County's ability to acquire future grant awards.

We recommended that officials establish a system to maintain accurate capital asset records that comply with the grant agreement.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2010-2 - REPORTING - PROSECUTOR IV-D, CHILD SUPPORT ENFORCEMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: FY 2010
Pass-Through Entity: Indiana Department of Child Services

As part of the cooperative agreement between the County and the Indiana Child Support Bureau, the County 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. Eight out of twelve monthly reimbursement claims filed in 2010 were from 7 to 47 days late. In addition, an employee's wages were reported as contract services, rather than salaries and wages. The reporting error occurred because in prior years, this individual provided services under a contractual arrangement. However, in 2010, the contractual status was changed to an employee status.

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

45 CFR 304.11 states:

"Subject to the provisions and limitations of Title IV-D of the Act and Chapter III, Federal financial participation will be available in expenditures made under the State plan (including the administration thereof) in accordance with applicable State laws, rules, regulations, and standards governing expenditures by State and local child support enforcement agencies."

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

We recommended the County Prosecutor's office implement procedures to submit accurate and timely monthly reimbursement claims.

FINDING 2010-3 – ALLOWABLE COSTS, CHILD SUPPORT ENFORCEMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: FY 2010
Pass-Through Entity: Indiana Department of Child Services

The Title IV-D Director's wages for child support enforcement services were not supported with time records. Time records and service records were not available for audit. In the prior year, this employee was under contract with the county to provide these services. However, in 2010, the arrangement for these services changed from a contractual position to an employee position. A contract for 2010 was also not provided for audit.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Reimbursement for Title IV-D, Child Support Enforcement, expenditures must follow basic guidelines and federal regulations as dictated in A-87, Attachment A, as follows:

1. The basic guidelines affecting allowability of costs (direct and indirect) are identified in A-87, Attachment A, paragraph C.
2. To be allowable under Federal awards, costs must meet the following general criteria (A-87, Attachment A, paragraph C.1):
 - a. Be necessary and reasonable for the performance and administration of Federal awards. (Refer to A-87, Attachment A, paragraph C.2 for additional information on reasonableness of costs.)
 - b. Be allocable to Federal awards under the provisions of A-87. (Refer to A-87, Attachment A, paragraph C.3 for additional information on allocable costs.)
 - c. Be authorized or not prohibited under State or local laws or regulations.
 - d. Conform to any limitations or exclusions set forth in A-87, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
 - e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
 - f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
 - g. Be determined in accordance with generally accepted accounting principles, except as otherwise provided in A-87.
 - h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award, except as specifically provided by Federal law or regulation.
 - i. Be net of all applicable credits. (Refer to A-87, Attachment A, paragraph C.4 for additional information on applicable credits.)
 - j. Be adequately documented.

Failure to provide supporting documentation of services provided may jeopardize the County's ability to obtain federal awards in the future.

We recommended that the County Prosecutor's office implement procedures to obtain and retain supporting documentation for expenditures to be reimbursed by federal programs.



Karen M. Martin

Clerk of the Circuit and Superior Courts

Telephone
(219) 465-3456

May 18, 2011

Summary of Prior Audit Findings

Finding .2009-2.

Federal Agency: U.S. Dept. of Health & Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: FY 09
Pass-Through Entity: Indiana Dept. of Child Services
Auditee contact Person: Diane Fike
Title of Contact Person: Chief Deputy Clerk – Child Support Division
Phone Number: 219-465-3457

Status of Action Taken to Correct Finding:

Since the audit of FY 2009, all Monthly Reimbursement Claims for Title IV-D Expenditures have been submitted by or on the 10th day of the following month.

Karen M. Martin
Clerk, Porter Circuit Court

By:

Diane Fike
Chief Deputy Clerk
Child Support Division
Party Responsible for Preparing Claims



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

Phil Griffith, Director
Fred Martin, Deputy Director

219-462-8654 / 219-465-3490
FAX: 219-465-3598
pcema@porterco.org

CORRECTIVE ACTION PLAN

Section II – Financial Statement Findings

FINDING 2010-1, TITLE OF FINDING

Federal Agency: U.S. Department of Homeland Security
Federal Programs: Homeland Security Grant Program and
Law Enforcement Terrorism Prevention Program
CDFA Numbers: 97.067 and 97.074
Pass-Through Entity: Indiana Department of Homeland Security
Federal Award Numbers: C44P-9-559A, C44P-0-114A, C44P-0-218A, C44P-0-246A,
C44P-0-076A

Auditee Contact Person: Phil Griffith
Title of Contact Person: EMA Director
Phone Number: 219-465-3490

Briefly describe action to be taken to correct finding.

We have received your letter, which provides us with recommendations to better manage the District One Grants and as per your request we are providing the following information:

- All equipment will be shipped directly to the Porter County EMA office and the recipient of those items can then pickup and sign for the equipment after we have inspected it, logged it in, and recorded the serial numbers. A copy of all paperwork will be maintained at the EMA Office and stored electronically on the County's Server. **Property records shall include:**
 - a. Description of the property
 - b. Manufacturer's model number
 - c. Manufacturer's serial number or other identification number;
 - d. Vendor
 - e. Acquisition date
 - f. Award Number
 - g. Federal grant number
 - h. Percentage of federal participation in the cost of the project for which the property is acquired
 - i. Unit acquisition cost
 - j. Physical location of the equipment
 - k. Condition of the property;
 - l. Disposition of the property, including the date of the disposal and sales invoices.

Signed Phil Griffith

Date 06/22/11



PORTER COUNTY PROSECUTING ATTORNEY
OFFICE OF CHILD SUPPORT ENFORCEMENT

15 N. FRANKLIN - SUITE 100
VALPARAISO, IN 46383
PHONE: 219-465-3405 ~ FAX: 219-465-3689
EMAIL: CHILDSUPPORT@PORTERCO.ORG
WEBSITE: WWW.PORTERCO.ORG

CORRECTIVE ACTION PLAN

Section III- Federal Awards Findings and Questioned Costs

Finding 2010-2 REPORTING- PROSECUTOR IV-D, CHILD SUPPORT
ENFORCEMENT

Federal Agency: US Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: FY 10
Pass-Through Entity: Indiana Department of Child Services
Auditee Contact Person: Laura A Bernacki Stafford
Title of Contact Person: IV-D Director/Deputy Prosecutor
Phone Number: 219-465-3872

As to the claim submissions prior to August 2010 were completed by the previous director, I cannot explain the tardiness. I can assure that this will not continue to occur as the previous director is no longer here. Any claims submitted late after August 2010 were a result of inexperience. The new claiming procedures and education on the subject will ensure that our claims will not be tardy.

The employee that was reported as contract services is no longer employed with the county.

Laura A. Bernacki Stafford
IV-D Director
Deputy Prosecuting Attorney, Child Support

May 26, 2011



PORTER COUNTY PROSECUTING ATTORNEY
OFFICE OF CHILD SUPPORT ENFORCEMENT

15 N. FRANKLIN - SUITE 100

VALPARAISO, IN 46383

PHONE: 219-465-3405 ~ FAX: 219-465-3689

EMAIL: CHILDSUPPORT@PORTERCO.ORG

WEBSITE: WWW.PORTERCO.ORG

CORRECTIVE ACTION PLAN

Section III- Federal Awards Findings and Questioned Costs

Finding 2010-3 SUPPORTING DOCUMENTATION, CHILD SUPPORT
ENFORCEMENT

Federal Agency: US Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number: FY 10

Pass-Through Entity: Indiana Department of Child Services

Auditee Contact Person: Laura A Bernacki Stafford

Title of Contact Person: IV-D Director/Deputy Prosecutor

Phone Number: 219-465-3872

The employee that was reported as contract services is no longer employed with the county.

All current employees submit time records.

Laura A. Bernacki Stafford

IV-D Director

Deputy Prosecuting Attorney, Child Support

May 26, 2011

PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 12, 2011, with Robert J. Wichinski, Auditor; Alizabeth Bailey, Chief Deputy Auditor; John Evans, President of the Board of County Commissioners; Daniel Whitten, President of the County Council; and Gwenn R. Rinkenberger, County Attorney.