

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

ANNUAL FINANCIAL REPORT

2010

LAPORTE COUNTY, INDIANA



FILED

09/02/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Craig Hinchman	01-01-09 to 12-31-12
Treasurer	Nancy Hawkins	01-01-09 to 12-31-12
Clerk	Lynn Spevak	01-01-10 to 12-31-13
Sheriff	Michael Mollenhauer	01-01-07 to 12-31-14
Recorder	John Stimley	01-01-09 to 12-31-12
President of the Board of County Commissioners	Barbara Huston Kenneth Layton	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Mark Yagelski Richard Mrozinski, Jr.	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We were engaged to audit the accompanying financial statement of LaPorte County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable for 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 statement is 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 statement. 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 opinion.

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 did not reconcile its accounting records to the depository balances and material department cash transactions were excluded from the annual report. The County's records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated.

Since the County did not reconcile its accounting records to the depository balances and material department cash transactions were excluded from the annual report we were not able to apply other auditing procedures to satisfy ourselves as to whether the financial statement is fairly stated, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on this financial statement.

In accordance with Government Auditing Standards, we have also issued a report dated August 3, 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 STATEMENT
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. Because of the significance of the matters described in the second and third paragraphs, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

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 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 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 statement and, accordingly, we express no opinion on them.

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

STATE BOARD OF ACCOUNTS

August 3, 2011



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We have audited the financial statement of LaPorte County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 3, 2011. The opinion to the financial statement was disclaimed due to the County not reconciling its accounting records to the depository balances and material department cash transactions were excluded from the annual report. 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 statement, 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 statement 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. However, we identified certain deficiencies in internal control over financial reporting, which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1, that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT
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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

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

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

STATE BOARD OF ACCOUNTS

August 3, 2011

FINANCIAL STATEMENT

LAPORTE 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	\$ (6,256,312)	\$ 44,996,206	\$ 46,274,166	\$ (7,534,272)
County Highway	(410,052)	3,761,263	3,615,524	(264,313)
Local Road And Street	220,329	730,205	688,829	261,705
Pioneer Cemetery Operating	(12,113)	40,079	40,739	(12,773)
Sheriff Accident Report	2,470	2,616	960	4,126
Firearms Training	63,507	31,191	23,679	71,019
Park And Recreation Nonreverting	11,802	39	3,123	8,718
County Health	(85,490)	1,497,504	1,363,899	48,115
Alcohol And Drug Service Fee	-	140,378	140,378	-
Gps Probation Tracking	628	-	-	628
Sheriffs Donation	60	965	-	1,025
Economic Development	47,878	290,000	270,122	67,756
Contractor Registration Fee	285,284	76,579	104,689	257,174
Animal Control Citation	4,925	150	-	5,075
Michigan City Delinquent Sanitation	3,606	-	-	3,606
Big City Seat Belt Enforcement Program	1,150	20,886	22,086	(50)
Law Enforcement Continuing Education	244,143	32,400	10,986	265,557
Motor Vehicle Inspection	929	960	180	1,709
Clerk's Records Perpetuation	194,873	40,365	61,033	174,205
Unsafe Building	9,233	60,680	12,120	57,793
Win Tax Fund/Riverboat	9,601,980	4,585,330	2,828,978	11,358,332
Jsc United Way Tobacco Education	(61,397)	183,373	204,696	(82,720)
E-911	656,765	1,585,538	1,262,577	979,726
County Drug Free Community	30,463	103,259	121,184	12,538
Jail Drug Treatment Program	10,002	4,505	12,450	2,057
Ditch Maintenance	414,113	9,503	36,189	387,427
Local Emergency Planning/Right To Know	133,603	7,110	1,742	138,971
Park Special Nonreverting Operating	27,254	49,911	41,358	35,807
2006 Reassessment	2,115,781	433,978	289,147	2,260,612
Prosecutor Title Iv-D #1 Incentive	196,767	177,106	105,062	268,811
Extradition	20,254	8,400	-	28,654
Co General Adult Prob Ser Fund	679,277	298,305	257,911	719,671
Recorder's Records Perpetuation	287,621	110,372	56,228	341,765
County User Fee	792,317	263,477	682,369	373,425
Welfare Family And Children	3,968,757	-	300	3,968,457
Local Health Maintenance	75,401	90,841	96,206	70,036
Jsc Elect And Monitor Home Detention	33,967	6,835	-	40,802
Prosecutor Pretrial Diversion	167,573	85,730	172,089	81,214
Solid Waste User Fees	59,642	2,365,384	2,365,384	59,642
Guardian Ad Litem/Court	305	33,685	30,000	3,990
Plat Book	178,498	11,853	15,198	175,153
County Corrections	86,689	78,398	116,028	49,059
Supplemental Public Defender	202,498	34,696	-	237,194
Clerk Title Iv-D Incentive	209,845	64,475	61,973	212,347
Center Township Poor Relief	(91)	-	-	(91)
Surveyor's Corner Perpetuation	39,025	118,005	110,714	46,316
Pictomerty Fund	-	211,000	174,073	36,927
County Sheriff's Continuing Education	26,912	19,342	18,441	27,813
Jury Pay	-	35,382	35,382	-
Pioneer Cemetery Donations	45,824	24,929	11,888	58,865
County Hazmat	3,949	600	-	4,549
Ems Donations	7,300	3,830	-	11,130
Juvenile Accountability Report	(7,599)	18,299	10,700	-
Emergency Response	(2,204)	-	-	(2,204)
Harmony House Visit Center	9	-	-	9
Jsc Food Program	26,250	39,760	56,380	9,630
Communicable Disease	41,288	96,579	38,011	99,856
Alcohol Prevention	6	-	-	6
Bioterrorism Grant	7,420	20,000	420	27,000
Family Reunification Grant	59,863	-	-	59,863
Substance Abuse Grant	9,702	82,625	94,492	(2,165)
Casa Crime Victim Assistance Grant	7,200	-	-	7,200
Emergency Reserve	9,957,073	9,000,000	9,000,000	9,957,073

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

LAPORTE 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
Sales Disclosure	68,182	8,345	-	76,527
Safe Keeping Metro Operations	2,601	-	-	2,601
Community Corrections	57,223	438,329	510,412	(14,860)
Kankakee Valley Operation Roundup	4	-	-	4
Neutral Zone Grant	8,126	-	-	8,126
State And Commmunity Highway Safety	12,967	28,932	41,899	-
Buffer Zone Protection Grant	-	16,845	16,845	-
Recycled Road	23	-	-	23
Tobacco Master	36,007	112,547	53,353	95,201
Substance Abuse Relapse Prevention	12,977	7,750	18,500	2,227
Child Advocacy	1,139	250	-	1,389
Metro Operation Sheriff Equitable	2,614	-	-	2,614
Asset Forfeitures	20,323	6,344	18,067	8,600
2000 Local Law Enforcment Block Grant	104	-	-	104
Tuberculosis Outreach Project	72	-	-	72
Prosecutor Victim Advocate	(45,403)	129,088	97,572	(13,887)
Teen Court Grant	3	-	-	3
2001 Local Law Enforcement Block Grant	22	-	-	22
Lepc-Hmta Planning Grant	29,672	-	225	29,447
Lepc-Hmta Training Grant	35,774	-	7,110	28,664
2002 Local Law Enforcement Block Grant	36	-	-	36
D.U.I. Enforcement	83	-	-	83
Metro Op Jag 10K And Under	(6,216)	-	-	(6,216)
Indiana Youth Institute	806	750	1,556	-
Family Court	15,705	17,400	17,985	15,120
Co-Op Extension And 4H Build Indiana	75,000	-	-	75,000
Community Corrections State Grant	28,029	480,762	470,476	38,315
Juvenile Service Center State Grant	63,832	34,176	18,258	79,750
Emergency Gas Award	403	-	403	-
Beach Act Grant	30,071	12,463	8,114	34,420
Adult Protective Services	(10,105)	132,709	149,153	(26,549)
Eleven Co Drainage Board	106	-	-	106
Kankakee River Maintenance	900	2,200	2,200	900
Health Environmental	59,874	-	-	59,874
Common School Principal	668	-	-	668
Juvenile Service Drug-Free Partner	3,641	-	929	2,712
Spay And Neuter	10,338	8,335	4,710	13,963
Juvenile Services Treatment	1,857	-	-	1,857
County Home Grant	1,185	-	-	1,185
Planning Contract Grant	10,718	-	-	10,718
Recycled Road	405	-	-	405
Superior 1 Vocational Training	112	20,000	30,000	(9,888)
Sheriff In-Car Video Grant	3,576	6,344	6,335	3,585
County Match-Juvenile Accountability Grant	9,968	-	-	9,968
Jsc Residents Education	1,161	32,957	19,911	14,207
Law Enforcement	130	-	-	130
County Identification Security Protection	127,052	31,902	-	158,954
Childrens Psychiatric Resident	15,085	-	-	15,085
Wireless 911	210,413	-	-	210,413
2004 Local Law Enforcement Block Grant	1	-	-	1
First Responder Equipment Grant	774	-	-	774
Ema Homeland Security Grant	46	-	-	46
Adult Ctp Grant	36,139	26,756	-	62,895
Fire And Building Service Training Grant	144	-	-	144
Juvenile Ctp Grant	35,672	-	-	35,672
I 94 US Route 421 Tif	223,727	15	-	223,742
Major Moves Construction	17,797,506	102,345	6,803	17,893,048
County Option Dog Tax	11,491	5,651	711	16,431
Court Interpreter Fee	3,986	3,386	6,807	565
Jail Literacy And Mentoring	2,692	-	-	2,692
DUI Enforcement Alco-Sensors	5,990	-	-	5,990
Fatality Crash Reduction Effort	12,325	37,000	49,325	-
Nonreverting Ms4	4,100	1,943	-	6,043
Neighborhood Court Fund	-	450	-	450

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

LAPORTE 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
DUI Task Force Indiana Grant	-	12,625	3,933	8,692
Big City/Big County Enforce Gr	-	6,750	4,639	2,111
Dangerous Driving Enforce Gr	-	7,500	1,837	5,663
State Rd 2 Project Grant	-	133,851	20,078	113,773
Schultz Road Project Grant	-	22,394	22,394	-
Edward Byrne Justice Grant	-	18,000	11,154	6,846
Court Improvement Program	-	5,972	-	5,972
Laporte Sup Ct No 1 Reentry Ct	-	600	-	600
Energy Efficiency Conser Grant	-	374,171	374,171	-
Lcc Grant	-	5,150	3,605	1,545
Information Sharing Project	-	643,370	603,470	39,900
Habitat For Humanity 2009Grant	10,000	-	10,000	-
Jail Bond Fund	259,792	1,641,874	1,464,968	436,698
Jail Bond Reduction	10,432,253	1,788,663	-	12,220,916
Cumulative Capital Development	1,496,057	1,094,191	76,752	2,513,496
Cumulative Bridge	5,092,869	1,861,051	2,417,190	4,536,730
Major Cumulative Bridge	5,975,322	707,473	-	6,682,795
County Economic Development Income Tax	40,618	5,397,820	5,344,769	93,669
General Drain Improvement	24,876	-	-	24,876
Superior 3 Adult Probation	5,963	84,932	85,410	5,485
Jail Commissary	135,519	178,749	232,599	81,669
Group Health Insurance	1,193,674	6,877,929	6,404,674	1,666,929
County Liability Insurance	306,474	1,033,058	1,340,242	(710)
Sheriff's Retirement Trust	17,477,888	1,843,850	1,506,033	17,815,705
Sheriff's Benefit Trust	1,265,792	42,631	91,012	1,217,411
Sheriff's Pension Fee Fund	(40,064)	1,330,646	1,244,347	46,235
Congressional School Principal	55,606	-	-	55,606
Clerk LaPorte	902,867	7,511,905	7,345,061	1,069,711
Clerk Michigan City	1,083,515	4,086,606	3,974,978	1,195,143
County Sheriff Inmate Trust	12,587	496,932	493,100	16,419
County Sheriff Cash Book	19,480	1,298,854	1,260,027	58,307
County Home Resident Trust	15,664	158,372	160,688	13,348
City And Town Court Costs	67,790	44,040	67,790	44,040
Congressional School Interest	18,030	-	-	18,030
Tax Sale Surplus	75,742	-	-	75,742
Excess Tax	364,273	184	10,437	354,020
Fines And Forfeitures	22,076	55,998	54,251	23,823
State Sales Disclosure Fee	830	8,345	8,560	615
Overweight Vehicle Fines	-	12,420	10,070	2,350
Subdivision Bond Trust	28,008	29,861	5,000	52,869
Bulletproof Vest Program	86	-	-	86
Infraction Judgements	105,308	407,374	482,991	29,691
Inheritance Tax	418,842	2,510,410	2,161,606	767,646
Sale Of County Owned Property	67,382	-	-	67,382
Sup Ct #3 Admin Fees	435,391	67,572	281	502,682
Payroll	2,709	17,674,172	17,674,172	2,709
Payroll Withholdings	37,250	25,671,401	25,671,620	37,031
Insurance 125 Reimbursement	13,034	-	-	13,034
Special Death Benefit	1,235	16,100	15,935	1,400
Ruth Rohrabough Memorial	54,215	4,290	4,290	54,215
Educational Plate Fund	19	4,219	4,219	19
Mortgage Recording Fee-State Share	823	9,498	9,443	878
Child Restraint Violations Fee	300	4,650	4,625	325
Hea 1001 St Hmtd Credit Fund	3,313,279	468,262	-	3,781,541
Settlement	(174,154)	133,061,283	131,853,093	1,034,036
CAGIT	-	10,212,706	10,212,650	56
Excise	9,941,512	11,608,177	9,055,028	12,494,661
CVET	2,267,734	862,896	-	3,130,630
Regional Planner	84,644	33,371	38,536	79,479
Library Settlement	(38)	-	-	(38)
Corp General Settlement	4,127	-	-	4,127
Over Collected Homestead Credit	5,225	-	-	5,225
Totals	<u>\$ 106,391,032</u>	<u>\$ 315,124,003</u>	<u>\$ 304,339,470</u>	<u>\$ 117,175,565</u>

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT

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 presents 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.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is 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 includes 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 help as performance guarantees (forfeitures).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Sale of investments which includes investments sold by the County.

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

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

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:

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Personal services which includes 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 includes 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 includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes 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.

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

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

Purchase of investments which includes investments purchased by the County.

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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% 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.

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 were 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 statute (IC 5-13-9) authorizes 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plan

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% 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

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

LaPorte County Property Taxes

For the past four property tax years LaPorte County has been unable to establish approved assessment amounts for county-wide properties. This has caused the County to bill property tax owners based on "provisional" tax bills since the 2006 payable 2007 property tax billing year. In November 2010 LaPorte County completed an approved assessment of property values for the 2006 payable 2007 property tax year. On April 1, 2011, the County sent to tax payers a reconciling bill for the 2006 payable 2007 property tax year which was due April 21, 2011 and then subsequently settled by the County to local units of government. These delays and uncertainties have resulted in a lower than budgeted property tax collection rate for the County. It is undeterminable how much property tax collections the County will receive once all the reconciliation bills have been distributed and the collections received.

SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

	General	County Highway	Local Road And Street	Pioneer Cemetery Operating	Sheriff Accident Report	Firearms Training
Cash and investments - beginning	\$ (6,256,312)	\$ (410,052)	\$ 220,329	\$ (12,113)	\$ 2,470	\$ 63,507
Receipts:						
Taxes	21,963,009	-	-	36,748	-	-
Licenses and permits	-	10,955	-	-	-	31,191
Intergovernmental	2,892,668	3,257,655	728,117	3,298	-	-
Charges for services	3,910,528	-	-	-	-	-
Fines and forfeits	456,247	-	-	-	-	-
Other receipts	15,773,754	492,653	2,088	33	2,616	-
Total receipts	<u>44,996,206</u>	<u>3,761,263</u>	<u>730,205</u>	<u>40,079</u>	<u>2,616</u>	<u>31,191</u>
Disbursements:						
Personal services	28,865,714	2,776,655	-	7,219	-	-
Supplies	1,554,764	488,120	332,711	500	960	23,679
Other services and charges	6,510,794	350,749	280,939	33,020	-	-
Capital outlay	194,760	-	75,179	-	-	-
Other disbursements	9,148,134	-	-	-	-	-
Total disbursements	<u>46,274,166</u>	<u>3,615,524</u>	<u>688,829</u>	<u>40,739</u>	<u>960</u>	<u>23,679</u>
Excess (deficiency) of receipts over disbursements	<u>(1,277,960)</u>	<u>145,739</u>	<u>41,376</u>	<u>(660)</u>	<u>1,656</u>	<u>7,512</u>
Cash and investments - ending	<u>\$ (7,534,272)</u>	<u>\$ (264,313)</u>	<u>\$ 261,705</u>	<u>\$ (12,773)</u>	<u>\$ 4,126</u>	<u>\$ 71,019</u>

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

	Park And Recreation Nonreverting	County Health	Alcohol And Drug Service Fee	Gps Probation Tracking	Sheriffs Donation	Economic Development
Cash and investments - beginning	\$ 11,802	\$ (85,490)	\$ -	\$ 628	\$ 60	\$ 47,878
Receipts:						
Taxes	-	1,120,812	-	-	-	-
Licenses and permits	-	178,248	-	-	-	-
Intergovernmental	-	100,582	-	-	-	-
Charges for services	-	93,532	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39	4,330	140,378	-	965	290,000
Total receipts	<u>39</u>	<u>1,497,504</u>	<u>140,378</u>	<u>-</u>	<u>965</u>	<u>290,000</u>
Disbursements:						
Personal services	-	1,201,123	125,344	-	-	-
Supplies	3,123	59,558	1,531	-	-	220,000
Other services and charges	-	103,218	13,503	-	-	50,122
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,123</u>	<u>1,363,899</u>	<u>140,378</u>	<u>-</u>	<u>-</u>	<u>270,122</u>
Excess (deficiency) of receipts over disbursements	<u>(3,084)</u>	<u>133,605</u>	<u>-</u>	<u>-</u>	<u>965</u>	<u>19,878</u>
Cash and investments - ending	<u>\$ 8,718</u>	<u>\$ 48,115</u>	<u>\$ -</u>	<u>\$ 628</u>	<u>\$ 1,025</u>	<u>\$ 67,756</u>

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

	Contractor Registration Fee	Animal Control Citation	Michigan City Delinquent Sanitation	Big City Seat Belt Enforcement Program	Law Enforcement Continuing Education	Motor Vehicle Inspection
Cash and investments - beginning	\$ 285,284	\$ 4,925	\$ 3,606	\$ 1,150	\$ 244,143	\$ 929
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	32,400	-
Other receipts	76,579	150	-	20,886	-	960
Total receipts	<u>76,579</u>	<u>150</u>	<u>-</u>	<u>20,886</u>	<u>32,400</u>	<u>960</u>
Disbursements:						
Personal services	-	-	-	22,086	-	-
Supplies	60,802	-	-	-	10,986	180
Other services and charges	18,887	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,000	-	-	-	-	-
Total disbursements	<u>104,689</u>	<u>-</u>	<u>-</u>	<u>22,086</u>	<u>10,986</u>	<u>180</u>
Excess (deficiency) of receipts over disbursements	<u>(28,110)</u>	<u>150</u>	<u>-</u>	<u>(1,200)</u>	<u>21,414</u>	<u>780</u>
Cash and investments - ending	<u>\$ 257,174</u>	<u>\$ 5,075</u>	<u>\$ 3,606</u>	<u>\$ (50)</u>	<u>\$ 265,557</u>	<u>\$ 1,709</u>

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

	Clerk's Records Perpetuation	Unsafe Building	Win Tax Fund/Riverboat	Jsc United Way Tobacco Education	E-911	County Drug Free Community
Cash and investments - beginning	\$ 194,873	\$ 9,233	\$ 9,601,980	\$ (61,397)	\$ 656,765	\$ 30,463
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	402,607	-
Fines and forfeits	2,167	-	-	-	-	93,580
Other receipts	38,198	60,680	4,585,330	183,373	1,182,931	9,679
Total receipts	<u>40,365</u>	<u>60,680</u>	<u>4,585,330</u>	<u>183,373</u>	<u>1,585,538</u>	<u>103,259</u>
Disbursements:						
Personal services	-	-	-	-	847,656	-
Supplies	61,033	12,120	617,025	204,696	-	121,184
Other services and charges	-	-	-	-	364,921	-
Capital outlay	-	-	233,873	-	-	-
Other disbursements	-	-	1,978,080	-	50,000	-
Total disbursements	<u>61,033</u>	<u>12,120</u>	<u>2,828,978</u>	<u>204,696</u>	<u>1,262,577</u>	<u>121,184</u>
Excess (deficiency) of receipts over disbursements	<u>(20,668)</u>	<u>48,560</u>	<u>1,756,352</u>	<u>(21,323)</u>	<u>322,961</u>	<u>(17,925)</u>
Cash and investments - ending	<u>\$ 174,205</u>	<u>\$ 57,793</u>	<u>\$ 11,358,332</u>	<u>\$ (82,720)</u>	<u>\$ 979,726</u>	<u>\$ 12,538</u>

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

	Jail Drug Treatment Program	Ditch Maintenance	Local Emergency Planning/Right To Know	Park Special Nonreverting Operating	2006 Reassessment	Prosecutor Title Iv-D #1 Incentive
Cash and investments - beginning	\$ 10,002	\$ 414,113	\$ 133,603	\$ 27,254	\$ 2,115,781	\$ 196,767
Receipts:						
Taxes	-	9,503	-	-	398,102	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	35,726	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,505	-	7,110	49,911	150	177,106
Total receipts	<u>4,505</u>	<u>9,503</u>	<u>7,110</u>	<u>49,911</u>	<u>433,978</u>	<u>177,106</u>
Disbursements:						
Personal services	-	-	-	-	110,564	-
Supplies	12,450	-	1,742	41,358	4,983	105,062
Other services and charges	-	36,189	-	-	66,614	-
Capital outlay	-	-	-	-	6,986	-
Other disbursements	-	-	-	-	100,000	-
Total disbursements	<u>12,450</u>	<u>36,189</u>	<u>1,742</u>	<u>41,358</u>	<u>289,147</u>	<u>105,062</u>
Excess (deficiency) of receipts over disbursements	<u>(7,945)</u>	<u>(26,686)</u>	<u>5,368</u>	<u>8,553</u>	<u>144,831</u>	<u>72,044</u>
Cash and investments - ending	<u>\$ 2,057</u>	<u>\$ 387,427</u>	<u>\$ 138,971</u>	<u>\$ 35,807</u>	<u>\$ 2,260,612</u>	<u>\$ 268,811</u>

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

	Extradition	Co General Adult Prob Ser Fund	Recorder's Records Perpetuation	County User Fee	Welfare Family And Children	Local Health Maintenance
Cash and investments - beginning	\$ 20,254	\$ 679,277	\$ 287,621	\$ 792,317	\$ 3,968,757	\$ 75,401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	109,995	-	-	-
Fines and forfeits	8,400	274,894	-	263,477	-	-
Other receipts	-	23,411	377	-	-	90,841
Total receipts	<u>8,400</u>	<u>298,305</u>	<u>110,372</u>	<u>263,477</u>	<u>-</u>	<u>90,841</u>
Disbursements:						
Personal services	-	11,572	18,454	-	-	65,582
Supplies	-	11,698	2,340	682,369	300	1,255
Other services and charges	-	76,038	35,434	-	-	4,531
Capital outlay	-	132,949	-	-	-	14,838
Other disbursements	-	25,654	-	-	-	10,000
Total disbursements	<u>-</u>	<u>257,911</u>	<u>56,228</u>	<u>682,369</u>	<u>300</u>	<u>96,206</u>
Excess (deficiency) of receipts over disbursements	<u>8,400</u>	<u>40,394</u>	<u>54,144</u>	<u>(418,892)</u>	<u>(300)</u>	<u>(5,365)</u>
Cash and investments - ending	<u>\$ 28,654</u>	<u>\$ 719,671</u>	<u>\$ 341,765</u>	<u>\$ 373,425</u>	<u>\$ 3,968,457</u>	<u>\$ 70,036</u>

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

	Jsc Elect And Monitor Home Detention	Prosecutor Pretrial Diversion	Solid Waste User Fees	Guardian Ad Litem/Court	Plat Book	County Corrections
Cash and investments - beginning	\$ 33,967	\$ 167,573	\$ 59,642	\$ 305	\$ 178,498	\$ 86,689
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	11,853	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,835	85,730	2,365,384	33,685	-	78,398
Total receipts	6,835	85,730	2,365,384	33,685	11,853	78,398
Disbursements:						
Personal services	-	46,524	-	-	-	-
Supplies	-	125,565	2,365,384	30,000	4,198	116,028
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	11,000	-
Total disbursements	-	172,089	2,365,384	30,000	15,198	116,028
Excess (deficiency) of receipts over disbursements	6,835	(86,359)	-	3,685	(3,345)	(37,630)
Cash and investments - ending	\$ 40,802	\$ 81,214	\$ 59,642	\$ 3,990	\$ 175,153	\$ 49,059

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

	Supplemental Public Defender	Clerk Title Iv-D Incentive	Center Township Poor Relief	Surveyor's Corner Perpetuation	Pictomerty Fund	County Sheriff's Continuing Education
Cash and investments - beginning	\$ 202,498	\$ 209,845	\$ (91)	\$ 39,025	\$ -	\$ 26,912
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	18,005	-	-
Fines and forfeits	34,696	-	-	-	-	-
Other receipts	-	64,475	-	100,000	211,000	19,342
Total receipts	<u>34,696</u>	<u>64,475</u>	<u>-</u>	<u>118,005</u>	<u>211,000</u>	<u>19,342</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	61,973	-	5,714	174,073	18,441
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	105,000	-	-
Total disbursements	<u>-</u>	<u>61,973</u>	<u>-</u>	<u>110,714</u>	<u>174,073</u>	<u>18,441</u>
Excess (deficiency) of receipts over disbursements	<u>34,696</u>	<u>2,502</u>	<u>-</u>	<u>7,291</u>	<u>36,927</u>	<u>901</u>
Cash and investments - ending	<u>\$ 237,194</u>	<u>\$ 212,347</u>	<u>\$ (91)</u>	<u>\$ 46,316</u>	<u>\$ 36,927</u>	<u>\$ 27,813</u>

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

	Jury Pay	Pioneer Cemetery Donations	County Hazmat	Ems Donations	Juvenile Accountability Report	Emergency Response
Cash and investments - beginning	\$ -	\$ 45,824	\$ 3,949	\$ 7,300	\$ (7,599)	\$ (2,204)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	20,519	-	-	-	-	-
Other receipts	14,863	24,929	600	3,830	18,299	-
Total receipts	35,382	24,929	600	3,830	18,299	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	35,382	11,888	-	-	10,700	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	35,382	11,888	-	-	10,700	-
Excess (deficiency) of receipts over disbursements	-	13,041	600	3,830	7,599	-
Cash and investments - ending	\$ -	\$ 58,865	\$ 4,549	\$ 11,130	\$ -	\$ (2,204)

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

	Harmony House Visit Center	Jsc Food Program	Communicable Disease	Alcohol Prevention	Bioterrorism Grant	Family Reunification Grant
Cash and investments - beginning	\$ 9	\$ 26,250	\$ 41,288	\$ 6	\$ 7,420	\$ 59,863
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	39,760	96,579	-	20,000	-
Total receipts	-	39,760	96,579	-	20,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	56,380	38,011	-	420	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	56,380	38,011	-	420	-
Excess (deficiency) of receipts over disbursements	-	(16,620)	58,568	-	19,580	-
Cash and investments - ending	\$ 9	\$ 9,630	\$ 99,856	\$ 6	\$ 27,000	\$ 59,863

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

	Substance Abuse Grant	Casa Crime Victim Assistance Grant	Emergency Reserve	Sales Disclosure	Safe Keeping Metro Operations	Community Corrections
Cash and investments - beginning	\$ 9,702	\$ 7,200	\$ 9,957,073	\$ 68,182	\$ 2,601	\$ 57,223
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	8,345	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,625	-	9,000,000	-	-	438,329
Total receipts	<u>82,625</u>	<u>-</u>	<u>9,000,000</u>	<u>8,345</u>	<u>-</u>	<u>438,329</u>
Disbursements:						
Personal services	-	-	-	-	-	446,261
Supplies	94,492	-	-	-	-	6,462
Other services and charges	-	-	-	-	-	57,689
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,000,000	-	-	-
Total disbursements	<u>94,492</u>	<u>-</u>	<u>9,000,000</u>	<u>-</u>	<u>-</u>	<u>510,412</u>
Excess (deficiency) of receipts over disbursements	<u>(11,867)</u>	<u>-</u>	<u>-</u>	<u>8,345</u>	<u>-</u>	<u>(72,083)</u>
Cash and investments - ending	<u>\$ (2,165)</u>	<u>\$ 7,200</u>	<u>\$ 9,957,073</u>	<u>\$ 76,527</u>	<u>\$ 2,601</u>	<u>\$ (14,860)</u>

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

	Kankakee Valley Operation Roundup	Neutral Zone Grant	State And Community Highway Safety	Buffer Zone Protection Grant	Recycled Road	Tobacco Master
Cash and investments - beginning	\$ 4	\$ 8,126	\$ 12,967	\$ -	\$ 23	\$ 36,007
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	28,932	16,845	-	112,547
Total receipts	-	-	28,932	16,845	-	112,547
Disbursements:						
Personal services	-	-	41,899	-	-	-
Supplies	-	-	-	16,845	-	53,353
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	41,899	16,845	-	53,353
Excess (deficiency) of receipts over disbursements	-	-	(12,967)	-	-	59,194
Cash and investments - ending	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 95,201</u>

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

	Substance Abuse Relapse Prevention	Child Advocacy	Metro Operation Sheriff Equitable	Asset Forfeitures	2000 Local Law Enforcement Block Grant	Tuberculosis Outreach Project
Cash and investments - beginning	\$ 12,977	\$ 1,139	\$ 2,614	\$ 20,323	\$ 104	\$ 72
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,750	250	-	6,344	-	-
Total receipts	7,750	250	-	6,344	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	18,500	-	-	18,067	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,500	-	-	18,067	-	-
Excess (deficiency) of receipts over disbursements	(10,750)	250	-	(11,723)	-	-
Cash and investments - ending	\$ 2,227	\$ 1,389	\$ 2,614	\$ 8,600	\$ 104	\$ 72

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

	Prosecutor Victim Advocate	Teen Court Grant	2001 Local Law Enforcement Block Grant	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant	2002 Local Law Enforcement Block Grant
Cash and investments - beginning	\$ (45,403)	\$ 3	\$ 22	\$ 29,672	\$ 35,774	\$ 36
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	129,088	-	-	-	-	-
Total receipts	<u>129,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	96,787	-	-	-	-	-
Supplies	785	-	-	225	7,110	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>97,572</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>7,110</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>31,516</u>	<u>-</u>	<u>-</u>	<u>(225)</u>	<u>(7,110)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (13,887)</u>	<u>\$ 3</u>	<u>\$ 22</u>	<u>\$ 29,447</u>	<u>\$ 28,664</u>	<u>\$ 36</u>

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

	D.U.I. Enforcement	Metro Op Jag 10K And Under	Indiana Youth Institute	Family Court	Co-Op Extension And 4H Build Indiana	Community Corrections State Grant
Cash and investments - beginning	\$ 83	\$ (6,216)	\$ 806	\$ 15,705	\$ 75,000	\$ 28,029
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	480,731
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	750	17,400	-	31
Total receipts	-	-	750	17,400	-	480,762
Disbursements:						
Personal services	-	-	-	17,985	-	445,552
Supplies	-	-	1,556	-	-	16,399
Other services and charges	-	-	-	-	-	8,525
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,556	17,985	-	470,476
Excess (deficiency) of receipts over disbursements	-	-	(806)	(585)	-	10,286
Cash and investments - ending	\$ 83	\$ (6,216)	\$ -	\$ 15,120	\$ 75,000	\$ 38,315

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

	Juvenile Service Center State Grant	Emergency Gas Award	Beach Act Grant	Adult Protective Services	Eleven Co Drainage Board	Kankakee River Maintenance
Cash and investments - beginning	\$ 63,832	\$ 403	\$ 30,071	\$ (10,105)	\$ 106	\$ 900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	34,176	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,463	132,709	-	2,200
Total receipts	<u>34,176</u>	<u>-</u>	<u>12,463</u>	<u>132,709</u>	<u>-</u>	<u>2,200</u>
Disbursements:						
Personal services	-	-	4,246	149,153	-	-
Supplies	18,258	403	3,868	-	-	2,200
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>18,258</u>	<u>403</u>	<u>8,114</u>	<u>149,153</u>	<u>-</u>	<u>2,200</u>
Excess (deficiency) of receipts over disbursements	<u>15,918</u>	<u>(403)</u>	<u>4,349</u>	<u>(16,444)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 79,750</u>	<u>\$ -</u>	<u>\$ 34,420</u>	<u>\$ (26,549)</u>	<u>\$ 106</u>	<u>\$ 900</u>

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

	Health Environmental	Common School Principal	Juvenile Service Drug-Free Partner	Spay And Neuter	Juvenile Services Treatment	County Home Grant
Cash and investments - beginning	\$ 59,874	\$ 668	\$ 3,641	\$ 10,338	\$ 1,857	\$ 1,185
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	8,335	-	-
Total receipts	-	-	-	8,335	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	929	4,710	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	929	4,710	-	-
Excess (deficiency) of receipts over disbursements	-	-	(929)	3,625	-	-
Cash and investments - ending	\$ 59,874	\$ 668	\$ 2,712	\$ 13,963	\$ 1,857	\$ 1,185

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

	Planning Contract Grant	Recycled Road	Superior 1 Vocational Training	Sheriff In-Car Video Grant	County Match-Juvenile Accountability Grant	Jsc Residents Education
Cash and investments - beginning	\$ 10,718	\$ 405	\$ 112	\$ 3,576	\$ 9,968	\$ 1,161
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	20,000	6,344	-	32,957
Total receipts	-	-	20,000	6,344	-	32,957
Disbursements:						
Personal services	-	-	-	-	-	19,911
Supplies	-	-	-	6,335	-	-
Other services and charges	-	-	30,000	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	30,000	6,335	-	19,911
Excess (deficiency) of receipts over disbursements	-	-	(10,000)	9	-	13,046
Cash and investments - ending	\$ 10,718	\$ 405	\$ (9,888)	\$ 3,585	\$ 9,968	\$ 14,207

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

	Law Enforcement	County Identification Security Protection	Childrens Psychiatric Resident	Wireless 911	2004 Local Law Enforcement Block Grant	First Responder Equipment Grant
Cash and investments - beginning	\$ 130	\$ 127,052	\$ 15,085	\$ 210,413	\$ 1	\$ 774
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	31,902	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	31,902	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	31,902	-	-	-	-
Cash and investments - ending	\$ 130	\$ 158,954	\$ 15,085	\$ 210,413	\$ 1	\$ 774

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

	Ema Homeland Security Grant	Adult Ctp Grant	Fire And Building Service Training Grant	Juvenile Ctp Grant	I 94 US Route 421 Tif	Major Moves Construction
Cash and investments - beginning	\$ 46	\$ 36,139	\$ 144	\$ 35,672	\$ 223,727	\$ 17,797,506
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	26,756	-	-	15	102,345
Total receipts	-	26,756	-	-	15	102,345
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,303
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,500
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	6,803
Excess (deficiency) of receipts over disbursements	-	26,756	-	-	15	95,542
Cash and investments - ending	\$ 46	\$ 62,895	\$ 144	\$ 35,672	\$ 223,742	\$ 17,893,048

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

	County Option Dog Tax	Court Interpreter Fee	Jail Literacy And Mentoring	DUI Enforcement Alco-Sensors	Fatality Crash Reduction Effort	Nonreverting Ms4
Cash and investments - beginning	\$ 11,491	\$ 3,986	\$ 2,692	\$ 5,990	\$ 12,325	\$ 4,100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	5,651	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,386	-	-	37,000	1,943
Total receipts	<u>5,651</u>	<u>3,386</u>	<u>-</u>	<u>-</u>	<u>37,000</u>	<u>1,943</u>
Disbursements:						
Personal services	-	-	-	-	49,325	-
Supplies	711	6,807	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>711</u>	<u>6,807</u>	<u>-</u>	<u>-</u>	<u>49,325</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,940</u>	<u>(3,421)</u>	<u>-</u>	<u>-</u>	<u>(12,325)</u>	<u>1,943</u>
Cash and investments - ending	<u>\$ 16,431</u>	<u>\$ 565</u>	<u>\$ 2,692</u>	<u>\$ 5,990</u>	<u>\$ -</u>	<u>\$ 6,043</u>

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

	Neighborhood Court Fund	DUI Task Force Indiana Grant	Big City/Big County Enforce Gr	Dangerous Driving Enforce Gr	State Rd 2 Project Grant	Schultz Road Project Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	450	12,625	6,750	7,500	133,851	22,394
Total receipts	<u>450</u>	<u>12,625</u>	<u>6,750</u>	<u>7,500</u>	<u>133,851</u>	<u>22,394</u>
Disbursements:						
Personal services	-	3,933	4,639	1,837	-	-
Supplies	-	-	-	-	20,078	22,394
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,933</u>	<u>4,639</u>	<u>1,837</u>	<u>20,078</u>	<u>22,394</u>
Excess (deficiency) of receipts over disbursements	<u>450</u>	<u>8,692</u>	<u>2,111</u>	<u>5,663</u>	<u>113,773</u>	<u>-</u>
Cash and investments - ending	<u>\$ 450</u>	<u>\$ 8,692</u>	<u>\$ 2,111</u>	<u>\$ 5,663</u>	<u>\$ 113,773</u>	<u>\$ -</u>

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

	Edward Byrne Justice Grant	Court Improvement Program	Laporte Sup Ct No 1 Reentry Ct	Energy Efficiency Conser Grant	Lcc Grant	Information Sharing Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,000	5,972	600	374,171	5,150	643,370
Total receipts	<u>18,000</u>	<u>5,972</u>	<u>600</u>	<u>374,171</u>	<u>5,150</u>	<u>643,370</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	11,154	-	-	374,171	3,605	603,470
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>11,154</u>	<u>-</u>	<u>-</u>	<u>374,171</u>	<u>3,605</u>	<u>603,470</u>
Excess (deficiency) of receipts over disbursements	<u>6,846</u>	<u>5,972</u>	<u>600</u>	<u>-</u>	<u>1,545</u>	<u>39,900</u>
Cash and investments - ending	<u>\$ 6,846</u>	<u>\$ 5,972</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 1,545</u>	<u>\$ 39,900</u>

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

	Habitat For Humanity 2009 Grant	Jail Bond Fund	Jail Bond Reduction	Cumulative Capital Development	Cumulative Bridge	Major Cumulative Bridge
Cash and investments - beginning	\$ 10,000	\$ 259,792	\$ 10,432,253	\$ 1,496,057	\$ 5,092,869	\$ 5,975,322
Receipts:						
Taxes	-	1,506,666	-	967,695	1,090,188	649,213
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	135,208	-	86,841	97,833	58,260
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,788,663	39,655	673,030	-
Total receipts	-	1,641,874	1,788,663	1,094,191	1,861,051	707,473
Disbursements:						
Personal services	-	-	-	-	426,947	-
Supplies	10,000	1,464,968	-	76,752	1,961,745	-
Other services and charges	-	-	-	-	28,498	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,000	1,464,968	-	76,752	2,417,190	-
Excess (deficiency) of receipts over disbursements	(10,000)	176,906	1,788,663	1,017,439	(556,139)	707,473
Cash and investments - ending	\$ -	\$ 436,698	\$ 12,220,916	\$ 2,513,496	\$ 4,536,730	\$ 6,682,795

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

	County Economic Development Income Tax	General Drain Improvement	Superior 3 Adult Probation	Jail Commissary	Group Health Insurance	County Liability Insurance
Cash and investments - beginning	\$ 40,618	\$ 24,876	\$ 5,963	\$ 135,519	\$ 1,193,674	\$ 306,474
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	152,607	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,397,820	-	84,932	26,142	6,877,929	1,033,058
Total receipts	5,397,820	-	84,932	178,749	6,877,929	1,033,058
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	5,344,769	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	85,410	232,599	6,404,674	1,340,242
Total disbursements	5,344,769	-	85,410	232,599	6,404,674	1,340,242
Excess (deficiency) of receipts over disbursements	53,051	-	(478)	(53,850)	473,255	(307,184)
Cash and investments - ending	\$ 93,669	\$ 24,876	\$ 5,485	\$ 81,669	\$ 1,666,929	\$ (710)

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

	Sheriff's Retirement Trust	Sheriff's Benefit Trust	Sheriffs Pension Fee Fund	Congressional School Principal	Clerk LaPorte	Clerk Michigan City
Cash and investments - beginning	\$ 17,477,888	\$ 1,265,792	\$ (40,064)	\$ 55,606	\$ 902,867	\$ 1,083,515
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,843,850	42,631	1,330,646	-	7,511,905	4,086,606
Total receipts	1,843,850	42,631	1,330,646	-	7,511,905	4,086,606
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,244,347	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,506,033	91,012	-	-	7,345,061	3,974,978
Total disbursements	1,506,033	91,012	1,244,347	-	7,345,061	3,974,978
Excess (deficiency) of receipts over disbursements	337,817	(48,381)	86,299	-	166,844	111,628
Cash and investments - ending	\$ 17,815,705	\$ 1,217,411	\$ 46,235	\$ 55,606	\$ 1,069,711	\$ 1,195,143

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

	County Sheriff Inmate Trust	County Sheriff Cash Book	County Home Resident Trust	City And Town Court Costs	Congressional School Interest	Tax Sale Surplus
Cash and investments - beginning	\$ 12,587	\$ 19,480	\$ 15,664	\$ 67,790	\$ 18,030	\$ 75,742
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	496,932	1,298,854	158,372	44,040	-	-
Total receipts	<u>496,932</u>	<u>1,298,854</u>	<u>158,372</u>	<u>44,040</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	67,790	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	493,100	1,260,027	160,688	-	-	-
Total disbursements	<u>493,100</u>	<u>1,260,027</u>	<u>160,688</u>	<u>67,790</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,832</u>	<u>38,827</u>	<u>(2,316)</u>	<u>(23,750)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 16,419</u>	<u>\$ 58,307</u>	<u>\$ 13,348</u>	<u>\$ 44,040</u>	<u>\$ 18,030</u>	<u>\$ 75,742</u>

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

	Excess Tax	Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines	Subdivision Bond Trust	Bulletproof Vest Program
Cash and investments - beginning	\$ 364,273	\$ 22,076	\$ 830	\$ -	\$ 28,008	\$ 86
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	184	55,998	8,345	12,420	29,861	-
Total receipts	184	55,998	8,345	12,420	29,861	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,437	54,251	8,560	10,070	5,000	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,437	54,251	8,560	10,070	5,000	-
Excess (deficiency) of receipts over disbursements	(10,253)	1,747	(215)	2,350	24,861	-
Cash and investments - ending	\$ 354,020	\$ 23,823	\$ 615	\$ 2,350	\$ 52,869	\$ 86

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

	Infraction Judgements	Inheritance Tax	Sale Of County Owned Property	Sup Ct #3 Admin Fees	Payroll	Payroll Withholdings
Cash and investments - beginning	\$ 105,308	\$ 418,842	\$ 67,382	\$ 435,391	\$ 2,709	\$ 37,250
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	407,374	2,510,410	-	67,572	17,674,172	25,671,401
Total receipts	407,374	2,510,410	-	67,572	17,674,172	25,671,401
Disbursements:						
Personal services	-	-	-	-	17,674,172	25,671,620
Supplies	482,991	-	-	281	-	-
Other services and charges	-	2,161,606	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	482,991	2,161,606	-	281	17,674,172	25,671,620
Excess (deficiency) of receipts over disbursements	(75,617)	348,804	-	67,291	-	(219)
Cash and investments - ending	\$ 29,691	\$ 767,646	\$ 67,382	\$ 502,682	\$ 2,709	\$ 37,031

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

	Insurance 125 Reimbursement	Special Death Benefit	Ruth Rohrbaugh Memorial	Educational Plate Fund	Mortgage Recording Fee-State Share	Child Restraint Violations Fee
Cash and investments - beginning	\$ 13,034	\$ 1,235	\$ 54,215	\$ 19	\$ 823	\$ 300
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,100	4,290	4,219	9,498	4,650
Total receipts	-	16,100	4,290	4,219	9,498	4,650
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	15,935	4,290	4,219	9,443	4,625
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	15,935	4,290	4,219	9,443	4,625
Excess (deficiency) of receipts over disbursements	-	165	-	-	55	25
Cash and investments - ending	\$ 13,034	\$ 1,400	\$ 54,215	\$ 19	\$ 878	\$ 325

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

	Hea 1001 St Hmtd Credit Fund	Settlement	CAGIT	Excise	CVET
Cash and investments - beginning	\$ 3,313,279	\$ (174,154)	\$ -	\$ 9,941,512	\$ 2,267,734
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	56	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>468,262</u>	<u>133,061,283</u>	<u>10,212,650</u>	<u>11,608,177</u>	<u>862,896</u>
Total receipts	<u>468,262</u>	<u>133,061,283</u>	<u>10,212,706</u>	<u>11,608,177</u>	<u>862,896</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>-</u>	<u>131,853,093</u>	<u>10,212,650</u>	<u>9,055,028</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>131,853,093</u>	<u>10,212,650</u>	<u>9,055,028</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>468,262</u>	<u>1,208,190</u>	<u>56</u>	<u>2,553,149</u>	<u>862,896</u>
Cash and investments - ending	<u>\$ 3,781,541</u>	<u>\$ 1,034,036</u>	<u>\$ 56</u>	<u>\$ 12,494,661</u>	<u>\$ 3,130,630</u>

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

	Regional Planner	Library Settlement	Corp General Settlement	Over Collected Homestead Credit	Totals
Cash and investments - beginning	\$ 84,644	\$ (38)	\$ 4,127	\$ 5,225	\$ 106,391,032
Receipts:					
Taxes	33,371	-	-	-	27,775,307
Licenses and permits	-	-	-	-	226,045
Intergovernmental	-	-	-	-	7,911,095
Charges for services	-	-	-	-	4,739,430
Fines and forfeits	-	-	-	-	1,186,380
Other receipts	-	-	-	-	273,285,746
Total receipts	<u>33,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>315,124,003</u>
Disbursements:					
Personal services	-	-	-	-	79,152,760
Supplies	38,536	-	-	-	19,826,885
Other services and charges	-	-	-	-	10,231,277
Capital outlay	-	-	-	-	661,085
Other disbursements	-	-	-	-	194,467,463
Total disbursements	<u>38,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,339,470</u>
Excess (deficiency) of receipts over disbursements	<u>(5,165)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,784,533</u>
Cash and investments - ending	<u>\$ 79,479</u>	<u>\$ (38)</u>	<u>\$ 4,127</u>	<u>\$ 5,225</u>	<u>\$ 117,175,565</u>

LAPORTE 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 have not been recorded by the County.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 168,830
Buildings	37,180,751
Improvements other than buildings	748,992
Machinery and equipment	<u>20,369,943</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 58,468,516</u>

LAPORTE 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:		
Bonds payable:		
General obligation bond:		
Jail renovation and expansion	\$ 12,650,000	\$ 866,125

Note: On January 13, 2011, the County paid the entire amount of the general obligation bonds due. The total amount paid, including interest, was \$13,210,971. The majority of the payment was paid out of the Jail Bond Reduction Fund which had a balance of \$12,220,916 at December 31, 2010.

LAPORTE COUNTY
OTHER REPORTS

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

Clerk of the Circuit Court
County Auditor
County Treasurer
County Sheriff
Board of County Commissioners

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Compliance

We have audited the compliance of LaPorte County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 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 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 2010-2, 2010-3, and 2010-4.

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

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)

determine our auditing procedures for the purpose of expressing our opinion on compliance and to test 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. We consider the deficiencies in internal control over compliance described in items 2010-2, 2010-3, and 2010-4 of the accompanying Schedule of Findings and Questioned Costs to be deficiencies.

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 non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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, the Board of County Commissioners, the County Council, 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

August 3, 2011

LAPORTE 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		\$ 13,048
National School Lunch Program	10.555		<u>19,647</u>
Total for cluster			<u>32,695</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		<u>3,857</u>
Total for federal grantor agency			<u>36,552</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Natural Resources			
Coastal Zone Management Administration Awards	11.419		<u>27,169</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Housing and Community Development Authority			
Home Investment Partnerships Program	14.239		<u>10,000</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
ARRA - Public Safety Partnership and Community Policing Grants	16.710		
In Car Video			<u>6,335</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		<u>31,971</u>
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		<u>8,234</u>
Crime Victim Assistance	16.575	10VA078	<u>97,572</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		<u>11,154</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant(JAG) Programs/Grants to Units of Local Government	16.804	EDS-D3-10	<u>603,470</u>
Total for federal grantor agency			<u>758,736</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
		PT-09-04-01-14	4,639
		PT-09-04-04-12	22,036
		K8-2010-03-03-18	49,325
		DUI Taskforce	<u>41,899</u>
Total for cluster			<u>117,899</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		<u>7,110</u>
Total for federal grantor agency			<u>125,009</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through National Energy Technology Laboratory			
ARRA - Energy Efficiency and Conservation Block Grant (EECBG)	81.128		<u>374,171</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAPORTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 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 Family and Social Service Administration Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		<u>149,153</u>
Pass-Through Indiana State Department of Health Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		<u>35,733</u>
Immunization Grant	93.268		<u>15,943</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		<u>33,206</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
ARRA - County Prosecutor			363
ARRA - Clerk of the Circuit Court			<u>98</u>
Total ARRA - Child Support Enforcement			<u>461</u>
County Prosecutor			156,021
Clerk of the Circuit Court			29,190
Indirect Costs			108,020
Incentive			<u>119,987</u>
Total Child Support Enforcement			<u>413,218</u>
Total for program			<u>413,679</u>
Total for federal grantor agency			<u>647,714</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		<u>5,000</u>
Emergency Management Performance Grants	97.042	2009 EMPG	<u>65,267</u>
Buffer Zone Protection Program (BZPP)	97.078	20017-BZ-T7-0003	<u>18,845</u>
Total for federal grantor agency			<u>89,112</u>
Total federal awards expended			<u>\$ 2,068,463</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAPORTE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the LaPorte County (County) and is presented in accordance with the 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.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Disclaimer
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.804	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Programs/Grants to Units of Local Government
81.128	ARRA - Energy Efficiency and Conservation Block Grant
93.563	ARRA - Child Support Enforcement
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2010-1 - FINANCIAL STATEMENT OPINION

The Independent Auditor's Opinion on the financial statements of LaPorte County was disclaimed for the year 2010 for the following deficiencies relating to the recordkeeping:

1. The monthly reconciliation of depository balances to the balance of public funds has not been completed.
2. The County Annual Report (CAR) filed with the State Board of Accounts did not include all funds and accounts of the County.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

3. The County Funds Ledger includes numerous transactions posted to accounts with non-descriptive titles such as "Receipts," and "Claims."

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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

We recommended that officials reconcile the depository balances to the balance of public funds.

We recommended that officials gather the necessary information on all funds and accounts of the County and include this financial information on the County Annual Report for future years.

We recommended that officials post transactions on the Funds Ledger to accounts that more clearly identify the source of the receipt and the use of the disbursement.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-2 - REPORTING

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2010
Pass-through Entity: Indiana Department of Child Services

As part of the Cooperative Agreement between the County Prosecuting Attorney and the Indiana Child Support Bureau, the County Prosecutor is required to submit monthly reimbursement claims to the Indiana Child Support Bureau; however, the County Prosecutor did not file the claims in a timely manner. Out of five of the months tested, two of the monthly reimbursement claims were filed up to 19 days after the filing due date. The County Prosecutor has not established proper controls to ensure that monthly reimbursement claims are filed in a timely manner.

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

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

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2010-3 - CAPITAL ASSETS RECORDS

Federal Agency: U.S. Department of Justice
Federal Program: ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Programs/Grants to
Units of Local Government
CFDA Number: 16.804
Federal Award Number and Year (or Other Identifying Number): 09-JRA-024
Pass-through Entity: Indiana Criminal Justice Institute

The LaPorte County Sheriff's Department used the above federal grant to upgrade the communication system for the County. Total upgrades to the County's communication system totaled \$603,470 as of December 31, 2010. These assets were not recorded on a record or inventory of capital assets.

28 CFR 66.32(d)(1) states:

"Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property."

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger form. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Failure to maintain adequate capital asset records could result in the unidentified loss or misappropriation of the capital assets.

We recommended that County Officials establish a system to assure that grant acquired capital assets are properly accounted for within the capital assets of the County's capital asset records.

We recommended that the County Officials conduct an inventory of all capital assets and prepare adequate capital asset records based on their internal policies and the appropriate federal grant guidelines.

FINDING 2010-4 - CAPITAL ASSET RECORDS

Federal Agency: U.S. Department of Energy
Federal Program: ARRA - Energy Efficiency and Conservation Block Grant
CFDA Number: 81.128
Federal Award Number and Year (or Other Identifying Number): 2009; DE-SC0002095
Pass-through Entity: National Energy Technology Laboratory

The above federal grant was awarded by the U.S. Department of Energy to LaPorte County to make energy savings improvements on the County's buildings. Through December 31, 2010, the County purchased 52 new windows that were installed at the Michigan City Courthouse, replaced several old energy inefficient fluorescent lamps, and nearly 3,500 ballasts. The cost expended as of December 31, 2010, totaled \$374,171. These improvements were not recorded on a record or inventory of capital assets.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

10 CFR 600.232(d)(1) states:

"Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property."

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger form. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Failure to maintain adequate capital asset records could result in the unidentified loss or misappropriation of the capital assets.

We recommended that County Officials establish a system to assure that grant acquired capital assets are properly accounted for within the capital assets of the County's capital asset records.

We recommended that the County Officials conduct an inventory of all capital assets and prepare adequate capital asset records based on their internal policies and the appropriate federal grant guidelines.

Chief Deputy
Robert C. Neary

Deputies

David J. Ambers
Bethany J. Beckman
Michael S. Bergerson
Kathryn T. Bernel
David J. Bishop
Patricia L. Boersma
John M. Espar
Barbara J. Friedman
Christopher C. Fronk
John F. Lake
Barry F. McDonnell
Cory A. Shoffner
Martin R. Ulferts

PROSECUTING ATTORNEY



IV-D CHILD SUPPORT DIVISION
Barry F. McDonnell, Administrator
Cory A. Shoffner, Asst. Admin.

Post Office Box 9175
300 Washington Street, Suite 10
Lower Level
Michigan City, Indiana 46360
219-874-5611 ext. 7820
Fax: 219-873-7000

www.laportecountyprosecutor.com

February 24, 2011

To: State Board of Accounts
Attention: John Pajakowski

Re: LaPorte County Schedule of Findings
Finding 2009-2, Internal Control Over Reporting

We have previously responded to this Finding via a letter from Robert J. Beckman, former Prosecuting Attorney for LaPorte County, dated August 16, 2010 (a copy of which is attached hereto). We indicated that the delays cited in Finding 2009-2 were related to added levels of review to insure accuracy in our Monthly Reimbursement Claims. We committed to improving the timeliness of our filings and have implemented an improved calendar system to insure same.

In fact, for the second half of 2010, the average submission occurred by the 17th of the following month and as the year progressed the timeliness continued to improve whereby several of these later submissions were made by the 10th of the following month.

Compared with the 2009 filing calendar, significant progress, as promised, has been made. We expect continued improvement and, assuming our office receives the necessary data from our Auditor's Office in a timely fashion, we can commit to further compliance in 2011.

Sincerely,

Robert C. Szilagyi
Prosecuting Attorney
32nd Judicial Circuit of Indiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NO. 2009- 3

Original SBA Audit Report Number	B37665
Fiscal Year	2009
Auditee Contact Person	Gary E. Broling
Title of Contact Person	Major
Phone Number	219-326-7700 Extension 2335
Status of Funding	grant funds expended

Corrective Action:

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

Major Gary E. Broling
Major Gary E. Broling

January 25, 2011
Date

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NO. 2009- 4

Original SBA Audit Report Number B37665
Fiscal Year 2009
Auditee Contact Person Gary E. Broling
Title of Contact Person Major
Phone Number 219-326-7700 Extension 2335
Status of Funding grant funds expended

Corrective Action:

The La Porte County Sheriff's Office has located and spoken with one (1) vendor to handle software and hardware maintenance needs for the IPT VisionHawk in-car video equipment that we are utilizing in squadcars. Please see the attached e-mail message dated January 22, 2011 from Mr. Dale Stewart from Mere Software stating his thoughts and availabilities in this endeavor.

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

Major Gary E. Broling
Major Gary E. Broling

January 25, 2011
Date

Gary E. Broling

From: Dale Stewart [dale.stewart@meresoftware.com]
Sent: Saturday, January 22, 2011 4:49 AM
To: Gary E. Broling
Subject: VisionHawk Support

Gary,

I enjoyed talking with you on the phone yesterday. To recap, I am offering technical support on the VisionHawk system, including the server and client computers, as well as the in-car DVR units. When there is a software or configuration issue, I will be able to support you primarily through remote connections into your system via GoToAssist. When there is a hardware issue, I have people I can contact for advice, and potentially a source of some parts. Parts may also become available from other agencies that have decided to move on to a different system. At this time, I am able to provide support primarily evenings and weekends. My rate is \$125/hour. Time charged includes some research and communication time, as well as time spent actually resolving the specific problem you have. A typical support session lasts from 1-2 hours, with more complex issues (such as rebuilding a server from the ground up) taking around 8-10 hours.

Best regards,
Dale Stewart
Mere Software, Inc.
dale.stewart@meresoftware.com
<http://www.meresoftware.com>
918-740-5018 mobile



**LAPORTE COUNTY
EMERGENCY MANAGEMENT AGENCY**

Phone: (219) 362-7210

Fran Tibbot, Director/Coordinator

Government Complex
809 State Street, Suite 101 A
LaPorte, Indiana 46350-3374
(219) 326-6808 ext. 2264 or 2469
Fax: (219) 325-0676
E-mail: ftibbot@laportecounty.org

EMERGENCY MANAGEMENT

July 13, 2011

Ref: Finding 2009 – 5 Procurement of Interoperable Radios

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

The LaPorte County Emergency Management Department purchased 800 MHZ Radios in the amount of \$255,414 from a sole vendor after obtaining quotes from a number of sources before making their decision. However, not knowing 28CFR 66.36 Procurement states: "(2) Procurement by sealed bids (formal advertising). Bids are publicly solicited and firm-fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price..."

The radios were QPA approved by the State and no bid was needed. See attached list.

LaPorte County Emergency Management is aware of 28CFR.36, but since we have not purchased any equipment that has a total of over \$75,000.00 we have not used 28CFR.36.

Respectfully,

Frances Tibbot, Director
LaPorte County Emergency Management

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	TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
	XTL5000 MOBILE RADIO	1		<i>XTL 5000 Mobile - Dash Mount O5 10-35 Watts 764-870MHZ, 850 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, Low Profile 3DB Gain Antenna.</i>	\$3,734	\$3,500	\$215	\$5.40
	XTL5000 MOBILE RADIO	2		<i>XTL 5000 Mobile - Dash Mount O5 10-35 Watts 764-870MHZ, 850 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, Low Profile 3DB Gain Antenna.</i>	\$3,654	\$3,425	\$215	\$5.40
	XTL5000 MOBILE RADIO	3		<i>XTL 5000 Mobile - Dash Mount O5 10-35 Watts 764-870MHZ, 850 Channels, Astro Digital CAI, SmartZone, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,494	\$3,275	\$215	\$5.40
	XTL5000 MOBILE RADIO	4		<i>XTL 5000 Mobile - Trunk Mount O5 10-35 Watts 764-870MHZ, 850 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,871	\$3,629	\$325	\$5.40
	XTL5000 MOBILE RADIO	5		<i>XTL 5000 Mobile - Trunk Mount O5 10-35 Watts 764-870MHZ, 850 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,791	\$3,554	\$325	\$5.40
	XTL5000 MOBILE RADIO	6		<i>XTL 5000 Mobile - Trunk Mount O5 10-35 Watts 764-870MHZ, 850 Channels, Astro Digital CAI, SmartZone, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,631	\$3,404	\$325	\$5.40
	XTL5000 MOBILE RADIO	7		<i>XTL 5000 Mobile - Dash Mount W7 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,859	\$3,618	\$215	\$5.40
	XTL5000 MOBILE RADIO	8		<i>XTL 5000 Mobile - Dash Mount W7 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,779	\$3,543	\$215	\$5.40
	XTL5000 MOBILE RADIO	9		<i>XTL 5000 Mobile - Trunk Mount W7 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,997	\$3,747	\$325	\$5.40

	TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
	XTL5000 MOBILE RADIO	10		<i>XTL 5000 Mobile - Trunk Mount W7 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,917	\$3,672	\$325	\$5.40
	XTL5000 MOBILE RADIO	11		<i>XTL 5000 Mobile - Trunk Mount W7 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,757	\$3,522	\$325	\$5.40
	XTL5000 MOBILE RADIO	12		<i>XTL 5000 Mobile - Trunk Mount W9 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$4,202	\$3,940	\$325	\$5.40
	XTL2500 MOBILE RADIO	13		<i>XTL 2500 Mobile - Dash Mount 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,196	\$2,996	\$215	\$5.40
	XTL2500 MOBILE RADIO	14		<i>XTL 2500 Mobile - Trunk Mount 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,334	\$3,125	\$325	\$5.40
	XTL2500 MOBILE RADIO	15		<i>XTL 2500 Mobile - Dash Mount 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone/OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,116	\$2,921	\$215	\$5.40
	XTL2500 MOBILE RADIO	16		<i>XTL 2500 Mobile - Trunk Mount 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone/OmniLink, Enhanced Digital ID Display, 3DB Gain Antenna.</i>	\$3,254	\$3,050	\$325	\$5.40



TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
XTL1500 MOBILE RADIO	17		XTL 1500 Mobile - Dash Mount 10-35 Watts 764-870MHZ, 48 Channels, Astro Digital CAI, SmartZone, 3DB Gain Antenna.	\$1,734	\$1,626	\$215	\$5.40
	18	G24	Express Service Plus (2 additional years warranty)	\$102	\$102		
MOBILE RADIO OPTIONS	19	G193	ADP Software DSP Cryptography (XTL5000 & XTL2500 Mobile to Mobile ONLY)	\$8	\$8		
	20		XTL 5000 Console Control Station 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, Local Control, Power Supply, .	\$4,487	\$4,207	\$750	\$25.00
XTL5000 CONTROL STATION	21		XTL 5000 Console Control Station 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, Power Supply, Tone Remote Control.	\$4,747	\$4,451	\$750	\$25.00
XTL5000 CONTROL STATION	22		XTL 5000 Mobile - Dash Mount W5 10-35 Watts 764-870MHZ, 512 Channels, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, Low Profile 3DB Gain Antenna, Control Station Operation, Power Supply and Microphone.	\$3,992	\$3,743	\$750	\$25.00
	23	TRN7466	Mounting Shelf	\$90	\$90		
	24	TRN7342	7' Rack	\$423	\$423		
KEY LOADER	25		Key Variable Loader, ASN Astro 25 Software Mode	\$1,600	\$1,600		\$8.00
OPTIONS	26	X423AE	DES-OFB	\$1,550	\$1,550		
	27	X769AC	DVP-XL	\$750	\$750		
	28	NTN1402	Battery Charger for KVL3000 Plus	\$150	\$150		

TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
XTS5000 PORTABLE RADIO	29		XTS 5000 Portable - Model III 1-3 Watts 764-870MHZ, 850 Channels, 3x6 Keypad, 6x12 Display, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, IMPRES NiMH Battery.	\$3,906	\$3,662		\$5.40
XTS5000 PORTABLE RADIO	30		XTS 5000 Portable - Model III 1-3 Watts 764-870MHZ, 850 Channels, 3x6 Keypad, 6x12 Display, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, IMPRES NiMH Battery. BLACK RUGGEDIZED HOUSING	\$4,106	\$3,849		\$5.40
XTS5000 PORTABLE RADIO	31		XTS 5000 Portable - Model III 1-3 Watts 764-870MHZ, 850 Channels, 3x6 Keypad, 6x12 Display, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, IMPRES NiMH Battery.	\$3,826	\$3,587		\$5.40
XTS5000 PORTABLE RADIO	32		XTS 5000 Portable - Model II 1-3 Watts 764-870MHZ, 850 Channels, 3x2 Keypad, 6x12 Display, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, IMPRES NiMH Battery.	\$3,646	\$3,419		\$5.40
XTS5000 PORTABLE RADIO	33		XTS 5000 Portable - Model II 1-3 Watts 764-870MHZ, 850 Channels, 3x2 Keypad, 6x12 Display, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, Enhanced Digital ID Display, IMPRES NiMH Battery. BLACK RUGGEDIZED HOUSING	\$3,846	\$3,606		\$5.40
XTS5000 PORTABLE RADIO	34		XTS 5000 Portable - Model II 1-3 Watts 764-870MHZ, 850 Channels, 3x2 Keypad, 6x12 Display, Astro Digital CAI, SmartZone, OmniLink, Enhanced Digital ID Display, IMPRES NiMH Battery.	\$3,566	\$3,344		\$5.40
XTS5000 PORTABLE RADIO	35		XTS 5000 Portable - Model II 1-3 Watts 764-870MHZ, 850 Channels, 3x2 Keypad, 6x12 Display, Astro Digital CAI, SmartZone, Enhanced Digital ID Display, IMPRES NiMH Battery.	\$3,406	\$3,194		\$5.40
XTS2500 PORTABLE RADIO	36		XTS 2500 Portable - Model II 1-3 Watts 764-870MHZ, 512 Channels, 3x2 Keypad, 6x12 Display, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, NiMH Battery.	\$3,029	\$2,840		\$5.40

TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
XTS2500 PORTABLE RADIO	37		XTS 2500 Portable - Model II 1-3 Watts 764-870MHZ, 512 Channels, 3x2 Keypad, 6x12 Display, Astro Digital CAI, SmartZone, OmniLink, NIMH Battery.	\$2,629	\$2,465		\$5.40
XTS2500 PORTABLE RADIO	38		XTS 2500 Portable - Model 1.5 1-3 Watts 764-870MHZ, 96 Channels, 6x12 Display, Astro Digital CAI, P25 Trunking, SmartZone, OmniLink, NIMH Battery.	\$2,549	\$2,390		\$5.40
XTS2500 PORTABLE RADIO	39		XTS 2500 Portable - Model 1.5 1-3 Watts 764-870MHZ, 96 Channels, 6x12 Display, Astro Digital CAI, SmartZone, OmniLink, NiMH Battery.	\$2,149	\$2,015		\$5.40
XTS1500 PORTABLE RADIO	40		XTS 1500 Portable - Model I 1-3 Watts 764-870MHZ, 48 Channels, Astro Digital CAI, SmartZone, OmniLink, NIMH Battery.	\$1,233	\$1,233		\$5.40
XTS1500 PORTABLE RADIO	41		XTS 1500 Portable - Model I.5 6x12 Display, 1-3 Watts 764-870MHZ, 48 Channels, Astro Digital CAI, SmartZone, OmniLink, NIMH Battery.	\$1,313	\$1,313		\$5.40

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TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
			*** ORDER WITH NEW RADIOS ONLY ***				
P O R T A B L E R A D I O A C C E S S O R I E S	42	NNTN4435	IMPRES NIMH 2000 MAH Battery	\$97	\$91		
	43	NNTN4437	IMPRES Ruggedized NIMH, FM 2000 MAH Battery	\$116	\$109		
	44	NTN9858	Ultra Capacity NiMH Battery (XTS2500 Only)	\$97	\$91		
	45	NTN1873	IMPRES Single Unit Rapid Charger	\$132	\$124		
	46	WPLN4130A	IMPRES Multi Unit Rapid Charger w/Display Modules	\$1,080	\$1,013		
	47	WPLN4108A	IMPRES Multi Unit Rapid Charger	\$630	\$591		
	48	NLN7967	Wall Mounting Kit for Multi Charger	\$17	\$16		
	49	NLN7968	Rack Mount for 6 Unit Charger	\$21	\$20		
	50	NTN9176	Vehicular Battery Charger	\$312	\$293		
	51	NMN6193	Remote Speaker Microphone	\$70	\$65		\$5.08
	52	NMN6191	Noise Cancelling Speaker/ Microphone	\$77	\$73		\$5.08
	53	NMN6250	XTS5000 Public Safety Microphone 24" Straight	\$120	\$113		\$5.25
	54	NTN8327	RF Adapter for Public Safety Microphone	\$112	\$105		
	55	8505241U06	Stubby Antenna for Public Safety Mic.	\$20	\$19		
	56	NTN8270	Wrench Tool for Public Safety Mic.	\$2	\$2		
	57	RMN5021	Commander Mic	\$120	\$113		
	58	RMN5023	Commander Plus Mic	\$148	\$139		
	59	RMN5073	XTS2500 Public Safety Microphone 24" Straight	\$128	\$120		\$5.25
	60	H885	Express Service Plus (2 additional years warranty)	\$67	\$67		
	61	SVC	Mobile or Portable Programming	\$50	\$50		

TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
VEHICULAR ADAPTER	62		<i>XTS5000 XTVA Closed Face Vehicular Adapter, Mini-UHF, Mobile Microphone, PA, Speaker, Power Amp, 3dB Antenna.</i>	\$1,567	\$1,469	\$325	\$4.58
VEHICULAR ADAPTER	63		<i>XTS5000 XTVA Open Face Vehicular Adapter, Mini-UHF, Mobile Microphone, PA, Speaker, Power Amp, 3dB Antenna.</i>	\$1,487	\$1,394	\$325	\$4.58
OPTIONS	64	Q229	<i>Hand Held Microphone Control Head for XTVA</i>	\$294	\$275		\$3.00
	65	NTN8327	<i>RF Adapter for XTVA Console</i>	\$112	\$105		
	66	NTN8270	<i>Wrench Tool for RF Adapter</i>	\$2	\$2		
MW800 MOBILE DATA TERMINAL	67		<i>MW800 Mobile Data Workstation, 1.8GHz Pentium M, Windows XP PRO, 1GB DDRAM, 12.1" SVGA Touch Screen, 9.6" Cable, 35 Watt DataTac VRM.</i>	\$5,724	\$5,724	\$325	\$27.00
O P T I O N S	68	VA00044	<i>COLOR DISPLAY 12.1" XGA 1200NIT STD. TOUCH</i>	\$2,236	\$2,236		
	69	VA00255	<i>60GB Hard Drive W/WIN XP PRO</i>	\$80	\$80		
	70	V056	<i>MOUNTING TRUNNION, CPU</i>	\$21	\$21		
	71	V145	<i>INTERNAL GPS RECEIVER</i>	\$360	\$360		
ML850 RUGGEDIZED LAPTOP	72		<i>ML850T Ruggedized Notebook PC, Intel 1.1GHz Centrino processor, 512 MB RAM, 40GB HD, Integrated WLAN 802.11bg, Non-backlit full travel keyboard Windows XP PRO, 12.1" Transmissive Touch Screen, 35 Watt DataTac VRM.</i>	\$5,236	\$5,236		
OPTIONS	73	Z422	<i>RUBBERIZED BACKLIT Keyboard</i>	\$239	\$239		
	74	DDN7541	<i>ML850 In-vehicle CD-RW DVD COMBO DRIVE</i>	\$239	\$239		





TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
ML900 RUGGEDIZED LAPTOP	75		<i>ML900T Ruggedized Notebook PC, Intel 1.7GHz Pentium 4, 512 MB RAM, 40GB HD, Std. full travel keyboard, CD/DVD drive, Integrated 802.11bg WLAN, Fingerprint Sensor, 12.1" XGA Transmissive Touchscreen, 35 Watt DataTac VRM.</i>	\$6,196	\$6,196		
O P T I O N S	76	Z416	1GB RAM	\$240	\$240		
	77	Z423	CDRW/DVD COMBO DRIVE	\$152	\$152		
	78	ZA00647	BACKLIT FULL TRAVEL Keyboard	\$215	\$215		
	79	Z422	RUBBERIZED BACKLIT Keyboard	\$239	\$239		
	80	ZA00644	12.1" XGA High Contrast Transmissive Touchscreen	\$399	\$399		
	81	ZA00437	12.1" XGA High Contrast Transmissive Touchscreen w/GPS	\$638	\$638		
VRM850 VEHICULAR RADIO MODEM	82		<i>VRM850 Vehicular Radio Modem, 806-824 MHz, 15-35 watts, 20' power cable, 20' DB9 M/F cable, mounting bracket, and 3dB gain antenna.</i>	\$2,214	\$2,214		
VRM660 VEHICULAR RADIO MODEM	83		<i>VRM660 Vehicular Radio Modem, 806-824 MHz, 3 watts, RD-LAP protocol, 20' power cable, 10' DB9 M/F cable, installation kit, and 3dB gain antenna.</i>	\$1,414	\$1,414		
APPLICATION SOFTWARE	84		<i>Motorola Premier MDC Client Software</i>	\$550	\$550		
APPLICATION SOFTWARE	85		<i>Motorola MWCSII Stacking Software Client</i>	\$175	\$175		
APPLICATION SOFTWARE	86		<i>Motorola PMDC Talkthru/RF Emulation Software Client</i>	\$225	\$225		

TYPE	ITEM	MODEL #	DESCRIPTION	<100	>100	INSTALL	MAINT/Mo.
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ALL OTHER COMPONENTS

87 ALL OTHER SYSTEM COMPONENTS NOT SPECIFICALLY LISTED This Item # will be used for Systems, Mobile/Portable configurations and options not listed, MOSCAD, Canopy, Control Centers, Public Safety Applications, Mesh Networks, Customer Service Response, Digital Justice, FlashPort, Transmission Line, Site Equipment, System Integration Services etc. and Items NOT listed in this document that are included on this QPA. **Your Motorola Account Manager will assist you in the QPA Pricing. A copy of this Pricing MUST accompany the QPA Release Form.**

ACCESSORIES REPLACEMENT PARTS

88 All Motorola Parts, Batteries, and Accessories are included on this QPA. These should be listed as QPA Line #88. Motorola is pleased to offer a 20% discount off the current Motorola Accessories and Aftermarket Division domestic user price and availability list. This list will include Catalog #6880360A53R81 or CD Disk #RVN4221A. Prices will also be listed at <https://businessonline.motorola.com>. For 48 hour shipping of parts, batteries, and accessories and up-to-the-minutes pricing of parts on this QPA, call our Parts Department HOTLINE at 1-800-422-4210 or FAX your order to 1-800-622-6210. Test equipment, tools, shop supplies, and radio

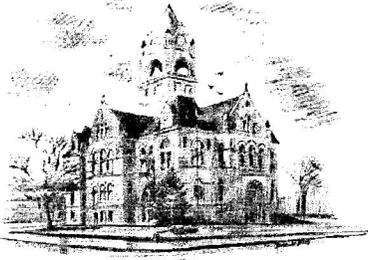
ALL OTHER MOTOROLA SERVICE PRODUCTS

89 This item # will be used for any Repair Product in the Services/Solutions Section of the Motorola ECAT Catalog. Purchase any of the following APC Codes and receive 1 to 15% off Current list pricing. APC Listing: 003, 206, 219, 561, 769, 772, 854, 929, 940, 943, 964. Your Motorola Account Manager will assist you in the QPA Pricing. A copy of this Pricing MUST accompany the QPA Release Form.

ALL OTHER MOTOROLA SERVICE PRODUCTS

ITEM	DESCRIPTION	<100	>100
90	TEMPLATE DEVELOPMENT		
	NEW CUSTOMER TIER 1		\$1,000
	NEW VERSION TEMPLATE TIER 2		\$450
	CHANGES TO TEMPLATE TIER 3		\$250
	SHOP ASSIST TEMPLATE TIER 4		\$150

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

August 2, 2011

State Board of Accounts
Preliminary Audit Results

Re: recordkeeping deficiencies

I have had conversations with the County Treasurer on different occasions over the last fifteen months. Mrs. Hawkins told me on several different occasions that Linda Lowery was working on trying to find the problem. One other time she stated a new employee with an accounting degree would be working with Mrs. Lowery to find the error and get the books back up to date. I feel that's all I can do is ask questions since I have no control over the Treasurer because she is an office holder also. I'm confident that it's a bookkeeping error and not missing funds. At this time they are on October 2010 balance so they are making progress.

Craig Hinchman
La Porte County Auditor

Chief Deputy
Robert C. Neary

Deputies

David J. Ambers
Bethany J. Beckman
Michael S. Bergerson
Kathryn T. Bernel
David J. Bishop
Patricia L. Boersma
John M. Espar
Barbara J. Friedman
Christopher C. Fronk
John F. Lake
Barry F. McDonnell
Cory A. Shoffner
Martin R. Ulferts

PROSECUTING ATTORNEY

ROBERT C. SZILAGYI

32ND JUDICIAL CIRCUIT
LAPORTE COUNTY, INDIANA



IV-D CHILD SUPPORT DIVISION
Barry F. McDonnell, Administrator
Cory A. Shoffner, Asst. Admin.

Post Office Box 9175
300 Washington Street, Suite 10
Lower Level
Michigan City, Indiana 46360
219-874-5611 ext. 7820
Fax: 219-873-7000

www.laportecountyprosecutor.com

August 4, 2011

To: State Board of Accounts
Attention: Lisa Jackson

Re: LaPorte County Schedule of Findings
Finding 2010-2, Internal Control Over Reporting

We have previously responded to this Finding via a letter from Robert J. Beckman, former Prosecuting Attorney for LaPorte County, dated August 16, 2010 (a copy of which is attached hereto) as well as a prior letter from my office on February 24, 2011. We indicated that the delays cited in Finding 2009-2 and now 2010-2 were related to added levels of review to insure accuracy in our Monthly Reimbursement Claims. We committed to improving the timeliness of our filings and have implemented an improved calendar system to insure same.

In fact, for the second half of 2010, the average submission occurred with one (1) week of the following month and as the year 2010 progressed, the timeliness continued to improve whereby many of these later submissions were made by the 10th of the following month.

Compared to the 2009 and 2010 filing calendar, significant progress, as promised, has been made in 2011 year to date. We expect continued improvement and, assuming our office receives the necessary data from our Auditor's Office in a timely fashion, we can commit to further compliance in 2011.

Sincerely,

A handwritten signature in black ink, appearing to be 'R. Szilagyi', written over a horizontal line.

Robert C. Szilagyi
Prosecuting Attorney
32nd Judicial Circuit of Indiana

Chief Deputy
Robert C. Neary

Deputies
David J. Ambers
Bethany J. Beckman
Michael S. Bergerson
Kathryn T. Bernel
David J. Bishop
Patricia L. Boersma
John M. Espar
Barbara J. Friedman
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Martin R. Ulferts

PROSECUTING ATTORNEY



IV-D CHILD SUPPORT DIVISION
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Post Office Box 9175
300 Washington Street, Suite 10
Lower Level
Michigan City, Indiana 46360
219-874-5611 ext. 7820
Fax: 219-873-7000

www.laportecountyprosecutor.com

February 24, 2011

To: State Board of Accounts
Attention: John Pajakowski

Re: LaPorte County Schedule of Findings
Finding 2009-2, Internal Control Over Reporting

We have previously responded to this Finding via a letter from Robert J. Beckman, former Prosecuting Attorney for LaPorte County, dated August 16, 2010 (a copy of which is attached hereto). We indicated that the delays cited in Finding 2009-2 were related to added levels of review to insure accuracy in our Monthly Reimbursement Claims. We committed to improving the timeliness of our filings and have implemented an improved calendar system to insure same.

In fact, for the second half of 2010, the average submission occurred by the 17th of the following month and as the year progressed the timeliness continued to improve whereby several of these later submissions were made by the 10th of the following month.

Compared with the 2009 filing calendar, significant progress, as promised, has been made. We expect continued improvement and, assuming our office receives the necessary data from our Auditor's Office in a timely fashion, we can commit to further compliance in 2011.

Sincerely,

Robert C. Szilagyi
Prosecuting Attorney
32nd Judicial Circuit of Indiana

Chief Deputy
Aisley C. Price

Deputies

Bethany J. Beckman
Michael S. Bergeron
Kathryn T. Bernel
David J. Bishop
Patricia L. Boersma
John M. Egar
Steve L. Fenton
Christopher C. Fronk
John F. Laka
Barry F. McDonnell
Cory A. Shoffner
Alan J. Sirtak
Barbra A. Stoksbury

PROSECUTING ATTORNEY



Government Complex
809 State Street, Suite 301 A
LaPorte, Indiana 46350-3389
219/326-6808 or 219/874-5611
Fax: 219/324-9394
E-mail: rbeckman@laportecounty.org

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

August 16, 2010

TO: State Board of Accounts

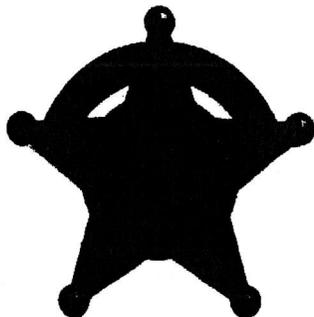
RE: LaPorte County Financial Statement Findings
Finding 2009-2, Internal Control Over Reporting

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

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

Sincerely,

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



MICHAEL F. MOLLENHAUER
LaPorte County Sheriff

Chief Deputy
JAMES T. SOSINSKI

Major
GEORGE RITTER

809 State Street, Suite 202 A
LaPorte, IN 46350-3387
Phone: (219) 326-7700
(219) 879-3530
FAX: (219) 324-6205
Jail: (219) 362-6548
(219) 878-9132

July 26, 2011

La Porte County Auditor
La Porte County Board of Commissioners
555. Michigan Avenue
La Porte, Indiana 46350

Auditor Hinchman and Commissioners,

Attached please find information about hardware and software that has been already purchased or will be purchased with the federal grant funds provided in the InterAct Information Sharing Grant. The information should be forwarded on to the commissioners or the auditor to be included on the County's capital asset inventory at year end as requested by Lisa Jackson of the Indiana State Board of Accounts.

If there are any questions reference these purchases please contact either IT Network Administrator Jami Heying at 219-326-7700, extension 2513 or Captain George Ritter at 219-326-7700, extension 2312. Ms. Heying is the project manager for the entire endeavor and Captain Ritter works closely with her.

Respectfully,

Major Gary E. Broling

Automated Data Systems Inc

618 Franklin Square
Michigan City, IN 46360
UNITED STATES

Phone: (219)8796600
Fax: (219)8796659
Email: support@adsnet.com

Invoice (Paid)

Invoice No: 91944
Invoice date: 6/9/2010
Due date: 7/9/2010
Customer ID: 87

Bill to:

LaPorte County Sheriff's Office
809 State Street Ste 202A
Attn Major Gary Broling
La Porte, IN 46350

Ship to:

LaPorte County Sheriff's Office

Sales Person	Steven L Overton	Contact Name	Jami Heying
Delivery Date		Payment Terms	Net 30
Shipping Method		Shipping Terms	

Qty	Item	Description	Unit Price	Ext Price	Tax	Total
4	458563-001	HP Proliant DL380 G5 2.83GHz 2GB SAS	\$3,250.00			\$13,000.00 T
3	397411-B21	HPQ 2GB (2X1GB) PC2-5300 Memory	\$155.00			\$465.00 T
39	504062-b21	HPQ 146GB 3G SAS 15K SFF DP	\$555.00			\$21,645.00 T
4	P73-04996	Microsoft Windows Server 2008 R2 Standard Edition License	\$714.00			\$2,856.00 T
4	399771-001	HP 1kW Hot Plug Power Supply	\$240.00			\$960.00 T
2	458585-B21	HP Proliant DL380 Intel QC 2.83GHz Processor Upgrade	\$945.00			\$1,890.00 T
4	397411-B21	HPQ 2GB (2X1GB) PC2-5300 Memory	\$298.00			\$1,192.00 T
1	P72-04233	Microsoft Windows Server 2008 Enterprise Edition R2	\$2,583.00			\$2,583.00 T
1	228-09435	Microsoft SQL Server Standard Edition 2008 R2 GOV	\$664.00			\$664.00 T
14	359-05384	Microsoft SQL Server Standard Edition 2008 R2 CAL	\$122.00			\$1,708.00 T
1	576411-001	HP Proliant DL370 G6 2.66GHz 12GB SAS 2.5"	\$6,467.00			\$6,467.00 T
4	500658-B21	4GB 2RX4 PC3-10600R-9 Kit	\$229.00			\$916.00 T
2	500656-B21	HP 2GB 2RX8 PC3-10600R-9 Memory Kit	\$119.00			\$238.00 T
2	507803-B21	HP Proliant 8 Hard Drive Optional Drive Cage	\$100.00			\$200.00 T
2	468406-B21	HP SAS Expander Storage Controller Upgrade Card	\$356.00			\$712.00 T
1	77000889	Digi Neo Serial Adapter PCI Express RS232 8 Ports	\$305.00			\$305.00 T
1	76000561	Digi Network Splitter HD68 - DB9	\$69.00			\$69.00 T

Subtotal: \$55,870.00
Tax total: \$0.00
Total: \$55,870.00
Payments: \$55,870.00
Balance due: \$0.00



**La Porte County Planner
Mitchell J. Bishop
809 State Street, Suite 502A
La Porte, IN 46350-3489**

August 3, 2011

CORRECTIVE ACTION PLAN

Finding Number 2010-4

Fiscal Year: 2010

Auditee Contact Person: Mitch Bishop

Title of Contact Person: County Planner

Phone Number: (219) 326-6808, ext. 2253

Our department will submit a list of capital assets acquired with federal grant money to the County Commissioners Office upon completion of projects similar to the attached list for this current grant.

Thank You,

A handwritten signature in cursive script, reading "Mitchell Bishop", is positioned below the "Thank You," text.

Mitchell Bishop

La Porte County Lighting Retrofit

	<u>Ballast(s)</u>	<u>Lamp(s)</u>	<u>U-Tube(s)</u>	<u>CFL/Misc</u>
Garage (La Porte)	43	390	n/a	30
Home	110	144	140	n/a
Courthouse	113	610	6	136
Sally Port	n/a	50	n/a	n/a
Museum	203	534	n/a	142
Garage (Hanna)	4	56	n/a	31
(S) Garage (La Porte)	41	232	n/a	n/a
Michigan City	279	841	4	n/a
Animal Shelter	44	96	n/a	n/a
EMS (Wanatah)	5	38	n/a	n/a
Complex	516	1,113	310	n/a
8th St Complex	429	1,716	n/a	n/a
M.C. Courthouse	459	1,800	n/a	63
Juvenile Center	380	1,148	n/a	17
Coolspring EMS	<u>32</u>	<u>128</u>	<u>n/a</u>	<u>n/a</u>
Totals	2,658	8,896	460	419

<u>Recycled</u>	<u>Qty Pounds</u>	<u>Qty Count</u>	<u>Disposal Location</u>
Ballast(s) PCB	765 lbs		Everlight Recycle
Ballast(s) No PCB	3,131 lbs		Spectrum/Scrappy Salvage
Lamp(s)		8,896	Everlight/School(s)/4-H
CFL(s)		419	School(s)/4-H
U-Tube(s)		460	Everlight/School(s)/4-H

→ 54 windows installed in Michigan City Courthouse as well

List per Jim Daley's sheet	Amount	Date Completed
Garage (laporte) buses	39,945.73	4/23/2010
Home	48,783.00	2/4/2011
Courthouse	65,424.00	11/20/2010
Sally Port	25,113.00	8/2/2010
Museum	42,225.00	11/24/2010
Garage (Hanna)	8,413.00	11/12/2010
(S) Garage (LaPorte) squads	12,957.00	9/10/2010
Michigan City	8,899.00	4/16/2010
Animal Shelter	2,013.00	2/11/2010
EMS (Wanatah)	5,526.00	8/13/2010
Complex	37,833.29	3/17/2010
8th St. Complex	8,832.00	3/23/2010
M.C. Courthouse	38,727.18	4/16/2010
Juvenile Center	27,183.80	6/4/2010
Coolspring EMS	1,800.00	2/12/2010
	9,725.00	

LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2011, with Kenneth Layton, President of the Board of County Commissioners; Craig Hinchman, Auditor; Barbara Huston, Commissioner; Richard Mrozinski, Jr., President of the County Council; and Mary Ray, Deputy Auditor.