

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
PORTER COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
09/20/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Robert J. Wichlinski	01-01-11 to 12-31-14
Treasurer	Michael Bucko	01-01-11 to 12-31-14
Clerk	Karen Martin	01-01-11 to 12-31-14
Sheriff	David Lain	01-01-11 to 12-31-14
Recorder	Jon C. Miller	01-01-11 to 12-31-14
President of the Board of County Commissioners	John Evans	01-01-11 to 12-31-12
President of the County Council	Daniel Whitten	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the accompanying financial statement of Porter County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 9, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They 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, Board of County Commissioners, 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 9, 2012



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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the financial statement of Porter County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 9, 2012. 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.

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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 9, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 9,184,181	\$ 41,282,469	\$ 44,059,149	\$ 6,407,501
Highway	2,841,496	3,429,761	4,243,658	2,027,599
Local Road And Street	130,489	935,741	958,080	108,150
Accident Report	1,966	7,212	4,590	4,588
Firearm Permits	35,049	32,255	41,971	25,333
Health	1,738,130	1,323,585	1,480,870	1,580,845
Anti-Abuse Fund	218,206	134,443	114,461	238,188
Juvenile Detention Mental Health	7	-	-	7
Emergency Medical Services/Ambulance	301,028	37,500	17,073	321,455
Plan Commission	576,463	401,127	582,360	395,230
Animal Shelter Support	1,125	-	-	1,125
Clerk's Records Perpetuation	51,394	53,587	57,085	47,896
Enhanced Access	75,105	40,257	25,700	89,662
Prosecutor Defferal	256,405	310,432	308,062	258,775
Unsafe Building	36,570	-	1,737	34,833
Emergency Telephone System	826,454	1,588,012	2,290,049	124,417
Drug Free Community	45,987	154,943	165,000	35,930
Drainage Maintenance	2,031,998	400,217	308,479	2,123,736
Local Emergency Planning	31,945	1,000	17,081	15,864
Park Operating	29,416	107,098	42,049	94,465
Sunset Hill Farm	4,787	-	-	4,787
Prosecutor Title IV-D #1	53	-	-	53
County Extradition	12,211	1,632	8,262	5,581
Juvenile Probation User Fee	48,725	84,953	41,687	91,991
Adult Probation User Fees	366,940	581,485	657,682	290,743
Recorder's Records Perpetuation	189,620	240,363	223,165	206,818
Calumet Covered Bridge	13,650	1,850	-	15,500
Local/State Health Maint. Grant	126,095	73,173	96,724	102,544
Pretrial Diversion	44,021	74,471	46,368	72,124
Court Appointed Special Advocate	2,863	24,925	24,925	2,863
Co. Offender Training	-	1,250	-	1,250
Clerk Title IV-D #1	109	-	-	109
Jury Pay	119,354	31,434	32,825	117,963
Tax Sale Fees	-	54,365	29,470	24,895
Rainy Day	-	4,031,874	558,252	3,473,622
Hazardous Materials	61,085	26,651	13,392	74,344
Tobacco Settlement	90,125	59,583	51,880	97,828
Health Department Immunization	247	-	-	247
Forfeited Property	62,924	-	9,800	53,124
ERA Fee	-	131,114	131,114	-
Prosecutor Title IV-D #2	92,007	129,137	64,737	156,407
Clerks New IV-D	112,586	85,834	21,465	176,955
CEDIT Project #31	-	250,000	71,774	178,226
Comm. Program - Title V	-	2,383	2,383	-
Portage Reassessment	-	369,271	-	369,271
Election Officials Training	-	6,016	-	6,016
Cumulative Capital Development	4,658,935	1,758,860	2,103,936	4,313,859
Park Nonreverting Capital	27,046	-	-	27,046
Cumulative Bridge	2,985,444	778,285	1,567,562	2,196,167
CEDIT Project #37	-	250,000	-	250,000
Drain Reconstruction	186,643	615	25,743	161,515
Congressional School Principal	25,066	-	-	25,066
JDAI - Title II Grant	-	6,707	11,503	(4,796)
City And Town Court Costs	40,566	61,757	65,663	36,660
Congressional School Interest	26,665	-	-	26,665
Tax Sale Surplus	4,030,647	6,683,603	5,134,873	5,579,377
Tax Sale Redemption	53,734	2,219,669	2,242,642	30,761
Overweight Vehicle Fines	29,693	284,310	276,364	37,639
Infractions	58,053	617,901	619,428	56,526
Inheritance Tax	1,191,883	5,451,953	5,457,318	1,186,518
Special Death Benefit	822	11,382	11,503	701
Education Plate Fees Agency	1,575	7,238	8,813	-
Credit Agency	-	17,260,414	17,260,414	-
Porter County Tourism	-	1,033,183	1,033,183	-
Financial Institution Tax	-	270,922	270,922	-
Sheriff's Pension	11,770	126,569	138,339	-
Child Restraint Violations Fines	25	1,646	1,497	174
Cvet Agency	-	1,258,800	1,258,800	-
Riverboat Distribution	-	918,792	918,792	-
Homestead Credit Rebate	-	73,049	73,049	-
Hea 1001 State Homestead Credit	1,623	44,097	-	45,720
CEDIT Project #35	-	102,471	97,355	5,116
CEDIT Project #36	-	680,000	375,845	304,155
DLGF Homestead Fund	-	1,189	1,172	17
Tax Collections	133,869	273,417,576	271,395,090	2,156,355
Auditor - Non-Reverting	-	1,276,426	109,428	1,166,998
Rainy Day #2	-	1,740,000	-	1,740,000
Dunes/Kankakee Grant	-	83,917	-	83,917
Co. Transfer - Juvenile	-	250	-	250
Coroner - Non-Reverting	-	1,200	-	1,200
Coastal Grant	-	3,675	-	3,675
All Funds Account	-	32,088	-	32,088
Adult Probation Supplemental	69,330	770,018	767,206	72,142
Juvenile Probation Supplemental	-	267,652	267,652	-
Health Department Supplemental	881	366,459	367,040	300
Parks Department Supplemental	17,407	130,571	111,810	36,168
Treasurer Supplemental	3,586,686	214,844,925	214,339,733	4,091,878
Health Donation	9,029	3,037	4,800	7,266
Crumb Rub Grant	146	-	-	146
Park Grant	9,199	31	-	9,230

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

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Auditor's Plat Book Perpetuation	21,448	38,395	23,877	35,966
Pcados Donatation	55	-	-	55
Animal Dontation	14,951	48,073	57,534	5,490
Gal/Casa Donation	1,288	4	-	1,292
Indiana Court Improvement Project	18,940	5,246	20,838	3,348
Sheriff's Block Grant	300	-	-	300
Doc Juvenile Basic Training Grant	-	224,132	224,132	-
Calumet Trail Grant	195,685	-	-	195,685
Family Court Grant	12,104	-	10,108	1,996
Health Performance Grant	5,189	-	-	5,189
Early Intervention	1,114	-	-	1,114
Court Interpreter Grant	1,000	5,331	3,529	2,802
Pact	12,846	372,017	362,045	22,818
Cable Franchise	966,554	507,963	841,779	632,738
Shsp Homeland Security Grant	(5,174)	317,674	367,749	(55,249)
Riverboat Revenue Sharing	392,404	383,755	559,550	216,609
County Corrections	90,595	96,858	88,888	98,565
Jag Grant	-	3,599	3,599	-
Medical Reserve Core Grant	15,000	-	15,000	-
Stop Grant Prosecutor	(5,528)	31,069	31,110	(5,569)
Scaap Grant	5,184	2,480	6,917	747
Sheriff Dea Proceeds Federal Grant	126,094	36,064	-	162,158
Bioterrorism Response Grant	13,195	61,734	63,453	11,476
laji Grant	94	-	-	94
Domestic Violence Grant Cfda#16.575	(10,131)	85,955	86,792	(10,968)
Health Dist.#1 Cri Grant	1	-	-	1
State Grant #13	51,849	15,075	46,922	20,002
Coroner's Cont.Education	2,000	17,211	17,110	2,101
Public Defender	122,724	186,112	12,748	296,088
Pc Sheriff Civil Fees	29,254	129,687	139,982	18,959
Sales Disclosure #2	20,897	11,135	-	32,032
Sheriff Donation	31,628	6,370	35,606	2,392
Cal Trail Donations	19,324	-	-	19,324
Juvenile Detention Donations	50	-	-	50
Adult Probation Transition	32,288	-	-	32,288
Adult Probation #3	250,499	65,740	155,302	160,937
Juvenile Probation Admin Fees	52,801	27,058	28,667	51,192
Dunn's Bridge Park	1,498	-	-	1,498
Reassessment	928,537	3,662	814,845	117,354
Pro Law Continued Ed	10,451	-	-	10,451
Sheriff's Continued Education #2	2,521	9,352	2,910	8,963
Prosecutor Check Defferal Fund	26,597	4,810	10,389	21,018
Pact Aid For Drug Court	-	30,000	30,000	-
Cedit 21	337,382	-	102,759	234,623
Adult Home Detention	55,867	-	-	55,867
Adult Offender Interstate Comp.Fees	263	1,878	2,078	63
Victims Assistance	10,500	-	-	10,500
Surveyors Perpetuation	24,435	24,015	34,308	14,142
Cedit 22	16,886	-	-	16,886
Vehicle Inspection	1,089	2,161	-	3,250
Cedit 23	147,710	300,000	193,120	254,590
Cedit 24	150,000	-	150,000	-
Kankakee River	5,069	-	-	5,069
Wildlife	4,281	8,929	-	13,210
Pc Expo Center	12,063	370,856	349,045	33,874
Memorial Opera House	5,684	423,724	421,466	7,942
Prosecutor Arra	19,541	-	-	19,541
Video Tape Fees-Sheriff	2,628	-	-	2,628
Photo Duplicate	3,358	8,256	3,194	8,420
Storm Water Drain Management	101,013	20,000	5,226	115,787
Inmate Processing Fee	22,553	149,081	155,437	16,197
Housing Of Federal Prisoners	452,163	487,613	507,018	432,758
Community Emergency Response	555	-	-	555
Federal Jail Commissioners	530,413	333,837	224,450	639,800
Pcadrf	48,977	15,620	11,388	53,209
Home Detention Use Fees	16,803	-	-	16,803
Jdc Service Fee	220,296	86,801	113,170	193,927
Citizens Corp.	2,000	-	-	2,000
School Probation	2,936	-	234	2,702
Project Care	2,636	-	-	2,636
Qwest Prof.	24	-	-	24
Security Protection Fund	181,596	37,884	60,518	158,962
Promote And Market Porter Co	75,000	150,000	225,000	-
Sex/Violent Offender County	13,067	7,301	3,082	17,286
Animal Shelter #2	55,167	49,251	40,878	63,540
Drug Court/Testing	14,619	-	11,347	3,272
Owi Fatal Drug/Alcohol Testing	8,046	10,845	7,950	10,941
Mortgage Fees Fund-State Share	1,753	17,470	17,393	1,830
Hospital Interest	9,017,422	421,558	-	9,438,980
Hospital Proceeds Sale Fund	160,909,512	359,930	675,000	160,594,442
Vending Machine Fund	5,559	-	-	5,559
Garage	15,363	4,319	14,925	4,757
Cedit Unallocated Fund	5,806,399	10,634,462	11,969,164	4,471,697
Museum/Opera House/Animal	3,155	25,000	7,664	20,491
Building Maintenance	318,756	600,000	320,712	598,044
Electronic Map Generation Fund	5,052	2,046	-	7,098
Gen IV-D Incentive	48,794	85,834	9,000	125,628
Sheriff Drug Unit	20,040	60,000	66,700	13,340
H1N1 Response Grant	58,222	68,143	126,365	-

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

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Cfda #14.253	(10,307)	7,992	-	(2,315)
State's 2008 & Prior Tax Deliq.	-	1,440	1,440	-
Excess Levy	4,025,623	775	4,026,398	-
Paul C Zona Sr Wildlife Donate	95	65,990	-	66,085
South Haven Sidewalk Grant	(237,500)	237,500	-	-
Settlement Holding Fund	13,074	-	-	13,074
Cedit #1	40,377	1,100,000	998,123	142,254
Cedit Project #2 Capital Improvemen	1,353,456	750,000	672,214	1,431,242
Cedit Project #4 Parks	214,016	301,066	327,203	187,879
Cedit Project 7 Zone	2,656	-	2,656	-
Clerk Arra Fund	2,036	-	-	2,036
Cedit Project #25	1,565	-	1,565	-
Cedit #9 Doc Imaging Project	25,028	100,000	96,621	28,407
Cedit #12 Gis Project	5,883	-	5,883	-
Cedit #33	72,000	-	72,000	-
Cedit #20 Co Renovation	24,927	-	24,927	-
Cedit Project #19	339,657	300,000	124,890	514,767
Cedit Project #27 Viop Telephone	4,410	-	4,410	-
Public Safety Technology	18,132	174,500	180,743	11,889
Family Court Donations	26,350	10,000	7,127	29,223
Jdai Grant	(11,882)	13,591	7,166	(5,457)
Cedit #29	988,273	-	101,197	887,076
Cedit #34	103,036	11,693	49,928	64,801
Suicide Grant	354	-	-	354
lcji Quest Grant	-	20,000	20,000	-
Energy Grant	212,702	261,800	461,381	13,121
Immunization Grant	(21,360)	21,360	-	-
Juvenile Svc.Center Bond	352,225	720,078	727,170	345,133
Court House Bond	372,925	396,966	766,703	3,188
Jail Lease Rent	1,469,771	2,917,237	2,957,200	1,429,808
Major Moves Interest	42,371	152,394	-	194,765
Pc Bailout Loan	(204,408)	613,225	408,817	-
Juvenile Housing Debt	57,987	129,244	126,494	60,737
Major Moves Borrowing	812,151	1,150,000	778,954	1,183,197
Cedit #32	1,602,259	-	1,602,259	-
Fairground Bond Fund	1,010	-	-	1,010
Cedit #30 Dunes/Kankakee	200,000	-	114,808	85,192
Major Moves Pc Investment Fund	12,960,060	-	1,150,000	11,810,060
South County Highway Garage	3,276	-	-	3,276
Employee Benefit Fund	719,138	9,938,012	10,651,636	5,514
Pc Police Benefit Plan Supp.Car-1	1,221,079	148,193	46,476	1,322,796
Pc Retirement Plan Supp.Car-1	8,007,837	899,770	542,435	8,365,172
Additional Judgement Excise Tax	206	-	-	206
Payroll	142,736	7,035,485	7,028,336	149,885
Excess Taxes	1,280,335	1,391,323	1,369,133	1,302,525
Escrow National Lakeshore	8,337	620	9,588	(631)
National Park Taxes	-	19,248	19,248	-
County User Fee	572,580	358,243	341,900	588,923
Pc Agriculture Society	21,166	-	21,166	-
Refunds	112,704	6,612,708	6,711,914	13,498
Fines And Forfeitures	5,418	54,825	50,423	9,820
Bs/lsg Pilot	-	-	-	-
Charter Schools	-	26,917	26,917	-
Rda Distribution Fund	146,449	8,670,701	8,659,335	157,815
Sex & Violent Offender Fees	44	811	821	34
Hwy Performance Bond	393,000	-	343,000	50,000
Valparaiso Homestead	-	3,253	3,253	-
Hospital Liability Fund	1,287,243	42,861	234,446	1,095,658
Judge Due Law Fund	260	-	-	260
Child Advocacy Fund	6,794	395	-	7,189
Excise Tax Distribution	-	19,179,504	17,456,461	1,723,043
Sales Disclosure Fund	855	11,135	10,960	1,030
Solid Waste Fees	-	856,914	688,894	168,020
Special Assessments Fund	-	114,973	114,973	-
Excise Tax State Portion	-	6,577,596	6,577,596	-
State Portion Hsc/Ptrc Settlement	-	505,599	505,599	-
Clerk Supplemental Car-1 Totals	4,888,982	19,435,051	19,184,330	5,139,703
Pc Tourism Supplemental Car-1 Total	659,010	1,144,388	1,211,065	592,333
Plan Commission Supplemental Car-1	46,898	406,552	406,552	46,898
Sheriff Civil Inmate Trust and Awards Banquet	69,500	5,861,734	5,955,442	(24,208)
Sheriff Commissary Supple. Car-1	16,033	523,507	478,916	60,624
Recorder Supplemental Car-1	79,751	701,126	713,217	67,660
Porter County Drug Unit Supplemental	102,835	77,625	135,976	44,484
Expo Center Supplemental Car-1	1,917	415,285	416,650	552
Opera House Supplemental Car-1	275	377,804	377,804	275
Sales Tax-Agency	2,314	13,527	13,995	1,846
Surplus Paid Before Settlement	-	17,249	17,170	79
Tax Sale Wire Surplus	-	777,000	777,000	-
Totals	\$ 263,784,250	\$ 708,492,800	\$ 709,931,710	\$ 262,345,340

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

PORTER 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.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts include the following sources:

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

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

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

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

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

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 any replacement items purchased.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Accident Report	Firearm Permits	Health	Anti-Abuse Fund
Cash and investments - beginning	\$ 9,184,181	\$ 2,841,496	\$ 130,489	\$ 1,966	\$ 35,049	\$ 1,738,130	\$ 218,206
Receipts:							
Taxes	28,564,093	-	-	-	-	929,692	-
Licenses and permits	30,704	66,805	-	-	32,255	-	-
Intergovernmental	3,591,465	3,229,605	935,058	-	-	85,803	-
Charges for services	732,351	-	-	7,212	-	308,065	111,023
Fines and forfeits	817,817	-	-	-	-	-	23,420
Other receipts	7,546,039	133,351	683	-	-	25	-
Total receipts	<u>41,282,469</u>	<u>3,429,761</u>	<u>935,741</u>	<u>7,212</u>	<u>32,255</u>	<u>1,323,585</u>	<u>134,443</u>
Disbursements:							
Personal services	25,602,194	2,832,702	-	-	-	1,319,202	95,265
Supplies	1,245,266	478,836	958,080	4,590	34,971	93,675	19,196
Other services and charges	5,200,267	715,386	-	-	7,000	67,993	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	48,045	213,812	-	-	-	-	-
Other disbursements	11,963,377	2,922	-	-	-	-	-
Total disbursements	<u>44,059,149</u>	<u>4,243,658</u>	<u>958,080</u>	<u>4,590</u>	<u>41,971</u>	<u>1,480,870</u>	<u>114,461</u>
Excess (deficiency) of receipts over disbursements	<u>(2,776,680)</u>	<u>(813,897)</u>	<u>(22,339)</u>	<u>2,622</u>	<u>(9,716)</u>	<u>(157,285)</u>	<u>19,982</u>
Cash and investments - ending	<u>\$ 6,407,501</u>	<u>\$ 2,027,599</u>	<u>\$ 108,150</u>	<u>\$ 4,588</u>	<u>\$ 25,333</u>	<u>\$ 1,580,845</u>	<u>\$ 238,188</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Detention Mental Health	Emergency Medical Services/Ambulance	Plan Commission	Animal Shelter Support	Clerk's Records Perpetuation	Enhanced Access	Prosecutor Defferal
Cash and investments - beginning	\$ 7	\$ 301,028	\$ 576,463	\$ 1,125	\$ 51,394	\$ 75,105	\$ 256,405
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	401,127	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	40,225	-
Fines and forfeits	-	-	-	-	53,587	-	310,182
Other receipts	-	37,500	-	-	-	32	250
Total receipts	-	37,500	401,127	-	53,587	40,257	310,432
Disbursements:							
Personal services	-	-	487,157	-	51,745	-	282,200
Supplies	-	-	3,314	-	1,623	-	2,162
Other services and charges	-	-	91,514	-	3,717	-	19,319
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	17,073	375	-	-	25,700	4,381
Total disbursements	-	17,073	582,360	-	57,085	25,700	308,062
Excess (deficiency) of receipts over disbursements	-	20,427	(181,233)	-	(3,498)	14,557	2,370
Cash and investments - ending	\$ 7	\$ 321,455	\$ 395,230	\$ 1,125	\$ 47,896	\$ 89,662	\$ 258,775

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Unsafe Building	Emergency Telephone System	Drug Free Community	Drainage Maintenance	Local Emergency Planning	Park Operating	Sunset Hill Farm
Cash and investments - beginning	\$ 36,570	\$ 826,454	\$ 45,987	\$ 2,031,998	\$ 31,945	\$ 29,416	\$ 4,787
Receipts:							
Taxes	-	-	-	393,419	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,586,614	-	-	-	105,858	-
Fines and forfeits	-	-	154,943	-	-	-	-
Other receipts	-	1,398	-	6,798	1,000	1,240	-
Total receipts	-	1,588,012	154,943	400,217	1,000	107,098	-
Disbursements:							
Personal services	-	1,907,422	-	160,815	-	7,338	-
Supplies	-	1,222	-	138,473	10,099	1,547	-
Other services and charges	-	348,128	-	9,191	6,982	31,395	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	32,927	-	-	-	-	-
Other disbursements	1,737	350	165,000	-	-	1,769	-
Total disbursements	1,737	2,290,049	165,000	308,479	17,081	42,049	-
Excess (deficiency) of receipts over disbursements	(1,737)	(702,037)	(10,057)	91,738	(16,081)	65,049	-
Cash and investments - ending	\$ 34,833	\$ 124,417	\$ 35,930	\$ 2,123,736	\$ 15,864	\$ 94,465	\$ 4,787

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutor Title IV-D #1	County Extradition	Juvenile Probation User Fee	Adult Probation User Fees	Recorder's Records Perpetuation	Calumet Covered Bridge	Local/State Health Maint. Grant
Cash and investments - beginning	\$ 53	\$ 12,211	\$ 48,725	\$ 366,940	\$ 189,620	\$ 13,650	\$ 126,095
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	72,672
Charges for services	-	-	84,953	581,480	240,363	-	-
Fines and forfeits	-	1,632	-	-	-	-	-
Other receipts	-	-	-	5	-	1,850	501
Total receipts	-	1,632	84,953	581,485	240,363	1,850	73,173
Disbursements:							
Personal services	-	-	2,385	615,918	199,581	-	40,453
Supplies	-	-	3,172	9,659	4,979	-	42,590
Other services and charges	-	8,262	35,803	28,949	18,344	-	9,485
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	327	3,156	261	-	4,196
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	8,262	41,687	657,682	223,165	-	96,724
Excess (deficiency) of receipts over disbursements	-	(6,630)	43,266	(76,197)	17,198	1,850	(23,551)
Cash and investments - ending	\$ 53	\$ 5,581	\$ 91,991	\$ 290,743	\$ 206,818	\$ 15,500	\$ 102,544

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pretrial Diversion	Court Appointed Special Advocate	Co. Offender Training	Clerk Title IV-D #1	Jury Pay	Tax Sale Fees	Rainy Day
Cash and investments - beginning	\$ 44,021	\$ 2,863	\$ -	\$ 109	\$ 119,354	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	54,365	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	24,925	-	-	-	-	-
Charges for services	-	-	1,250	-	-	-	-
Fines and forfeits	74,471	-	-	-	31,305	-	-
Other receipts	-	-	-	-	129	-	4,031,874
Total receipts	<u>74,471</u>	<u>24,925</u>	<u>1,250</u>	<u>-</u>	<u>31,434</u>	<u>54,365</u>	<u>4,031,874</u>
Disbursements:							
Personal services	46,368	-	-	-	32,825	-	462,747
Supplies	-	-	-	-	-	-	393
Other services and charges	-	-	-	-	-	-	95,112
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	24,925	-	-	-	29,470	-
Total disbursements	<u>46,368</u>	<u>24,925</u>	<u>-</u>	<u>-</u>	<u>32,825</u>	<u>29,470</u>	<u>558,252</u>
Excess (deficiency) of receipts over disbursements	<u>28,103</u>	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>(1,391)</u>	<u>24,895</u>	<u>3,473,622</u>
Cash and investments - ending	<u>\$ 72,124</u>	<u>\$ 2,863</u>	<u>\$ 1,250</u>	<u>\$ 109</u>	<u>\$ 117,963</u>	<u>\$ 24,895</u>	<u>\$ 3,473,622</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Hazardous Materials	Tobacco Settlement	Health Department Immunization	Forfeited Property	ERA Fee	Prosecutor Title IV-D #2	Clerks New IV-D
Cash and investments - beginning	\$ 61,085	\$ 90,125	\$ 247	\$ 62,924	\$ -	\$ 92,007	\$ 112,586
Receipts:							
Taxes	-	-	-	-	131,114	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	59,583	-	-	-	129,137	85,834
Charges for services	9,343	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,308	-	-	-	-	-	-
Total receipts	26,651	59,583	-	-	131,114	129,137	85,834
Disbursements:							
Personal services	-	43,698	-	-	-	51,078	6,550
Supplies	1,294	6,112	-	9,800	-	995	4,268
Other services and charges	12,098	2,070	-	-	-	2,361	10,338
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,303	309
Other disbursements	-	-	-	-	131,114	-	-
Total disbursements	13,392	51,880	-	9,800	131,114	64,737	21,465
Excess (deficiency) of receipts over disbursements	13,259	7,703	-	(9,800)	-	64,400	64,369
Cash and investments - ending	\$ 74,344	\$ 97,828	\$ 247	\$ 53,124	\$ -	\$ 156,407	\$ 176,955

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CEDIT Project #31	Comm. Program - Title V	Portage Reassessment	Election Officials Training	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,658,935	\$ 27,046	\$ 2,985,444
Receipts:							
Taxes	250,000	-	338,070	-	1,597,379	-	422,587
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,383	31,201	-	147,424	-	39,001
Charges for services	-	-	-	6,016	-	-	233,285
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	14,057	-	83,412
Total receipts	<u>250,000</u>	<u>2,383</u>	<u>369,271</u>	<u>6,016</u>	<u>1,758,860</u>	<u>-</u>	<u>778,285</u>
Disbursements:							
Personal services	-	2,383	-	-	-	-	-
Supplies	-	-	-	-	-	-	189,329
Other services and charges	-	-	-	-	149,674	-	198,007
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,954,262	-	1,180,226
Other disbursements	71,774	-	-	-	-	-	-
Total disbursements	<u>71,774</u>	<u>2,383</u>	<u>-</u>	<u>-</u>	<u>2,103,936</u>	<u>-</u>	<u>1,567,562</u>
Excess (deficiency) of receipts over disbursements	<u>178,226</u>	<u>-</u>	<u>369,271</u>	<u>6,016</u>	<u>(345,076)</u>	<u>-</u>	<u>(789,277)</u>
Cash and investments - ending	<u>\$ 178,226</u>	<u>\$ -</u>	<u>\$ 369,271</u>	<u>\$ 6,016</u>	<u>\$ 4,313,859</u>	<u>\$ 27,046</u>	<u>\$ 2,196,167</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CEDIT Project #37	Drain Reconstruction	Congressional School Principal	JDAI - Title II Grant	City And Town Court Costs	Congressional School Interest	Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 186,643	\$ 25,066	\$ -	\$ 40,566	\$ 26,665	\$ 4,030,647
Receipts:							
Taxes	250,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,707	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	615	-	-	61,757	-	6,683,603
Total receipts	<u>250,000</u>	<u>615</u>	<u>-</u>	<u>6,707</u>	<u>61,757</u>	<u>-</u>	<u>6,683,603</u>
Disbursements:							
Personal services	-	3,045	-	-	-	-	-
Supplies	-	2,103	-	-	-	-	-
Other services and charges	-	17,965	-	11,503	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,630	-	-	65,663	-	5,134,873
Total disbursements	<u>-</u>	<u>25,743</u>	<u>-</u>	<u>11,503</u>	<u>65,663</u>	<u>-</u>	<u>5,134,873</u>
Excess (deficiency) of receipts over disbursements	<u>250,000</u>	<u>(25,128)</u>	<u>-</u>	<u>(4,796)</u>	<u>(3,906)</u>	<u>-</u>	<u>1,548,730</u>
Cash and investments - ending	<u>\$ 250,000</u>	<u>\$ 161,515</u>	<u>\$ 25,066</u>	<u>\$ (4,796)</u>	<u>\$ 36,660</u>	<u>\$ 26,665</u>	<u>\$ 5,579,377</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tax Sale Redemption	Overweight Vehicle Fines	Infractions	Inheritance Tax	Special Death Benefit	Education Plate Fees Agency	Cedit Agency
Cash and investments - beginning	\$ 53,734	\$ 29,693	\$ 58,053	\$ 1,191,883	\$ 822	\$ 1,575	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	17,260,414
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	284,310	543,726	-	-	-	-
Other receipts	2,219,669	-	74,175	5,451,953	11,382	7,238	-
Total receipts	<u>2,219,669</u>	<u>284,310</u>	<u>617,901</u>	<u>5,451,953</u>	<u>11,382</u>	<u>7,238</u>	<u>17,260,414</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,242,642	276,364	619,428	5,457,318	11,503	8,813	17,260,414
Total disbursements	<u>2,242,642</u>	<u>276,364</u>	<u>619,428</u>	<u>5,457,318</u>	<u>11,503</u>	<u>8,813</u>	<u>17,260,414</u>
Excess (deficiency) of receipts over disbursements	<u>(22,973)</u>	<u>7,946</u>	<u>(1,527)</u>	<u>(5,365)</u>	<u>(121)</u>	<u>(1,575)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 30,761</u>	<u>\$ 37,639</u>	<u>\$ 56,526</u>	<u>\$ 1,186,518</u>	<u>\$ 701</u>	<u>\$ -</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Porter County Tourism	Financial Institution Tax	Sheriff's Pension	Child Restraint Violations Fines	Cvet Agency	Riverboat Distribution	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ -	\$ 11,770	\$ 25	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	270,922	-	-	-	918,667	-
Charges for services	-	-	9,540	-	-	125	-
Fines and forfeits	-	-	117,029	-	-	-	-
Other receipts	1,033,183	-	-	1,646	1,258,800	-	73,049
Total receipts	<u>1,033,183</u>	<u>270,922</u>	<u>126,569</u>	<u>1,646</u>	<u>1,258,800</u>	<u>918,792</u>	<u>73,049</u>
Disbursements:							
Personal services	-	-	138,339	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,033,183	270,922	-	1,497	1,258,800	918,792	73,049
Total disbursements	<u>1,033,183</u>	<u>270,922</u>	<u>138,339</u>	<u>1,497</u>	<u>1,258,800</u>	<u>918,792</u>	<u>73,049</u>
Excess (deficiency) of receipts over disbursements	-	-	(11,770)	149	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Hea 1001 State Homestead Credit	CEDIT Project #35	CEDIT Project #36	DLGF Homestead Fund	Tax Collections	Auditor - Non-Reverting	Rainy Day #2
Cash and investments - beginning	\$ 1,623	\$ -	\$ -	\$ -	\$ 133,869	\$ -	\$ -
Receipts:							
Taxes	15,022	102,471	680,000	-	1,801,318	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,276,426	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,075	-	-	1,189	271,616,258	-	1,740,000
Total receipts	<u>44,097</u>	<u>102,471</u>	<u>680,000</u>	<u>1,189</u>	<u>273,417,576</u>	<u>1,276,426</u>	<u>1,740,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	99	-
Other services and charges	-	-	-	-	-	71,727	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,673	-
Other disbursements	-	97,355	375,845	1,172	271,395,090	30,929	-
Total disbursements	<u>-</u>	<u>97,355</u>	<u>375,845</u>	<u>1,172</u>	<u>271,395,090</u>	<u>109,428</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>44,097</u>	<u>5,116</u>	<u>304,155</u>	<u>17</u>	<u>2,022,486</u>	<u>1,166,998</u>	<u>1,740,000</u>
Cash and investments - ending	<u>\$ 45,720</u>	<u>\$ 5,116</u>	<u>\$ 304,155</u>	<u>\$ 17</u>	<u>\$ 2,156,355</u>	<u>\$ 1,166,998</u>	<u>\$ 1,740,000</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Dunes/Kankakee Grant	Co. Transfer - Juvenile	Coroner - Non-Reverting	Coastal Grant	All Funds Account	Adult Probation Supplemental	Juvenile Probation Supplemental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,330	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	83,917	-	-	3,675	-	-	-
Charges for services	-	250	1,200	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	32,088	770,018	267,652
Total receipts	<u>83,917</u>	<u>250</u>	<u>1,200</u>	<u>3,675</u>	<u>32,088</u>	<u>770,018</u>	<u>267,652</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	767,206	267,652
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>767,206</u>	<u>267,652</u>
Excess (deficiency) of receipts over disbursements	<u>83,917</u>	<u>250</u>	<u>1,200</u>	<u>3,675</u>	<u>32,088</u>	<u>2,812</u>	<u>-</u>
Cash and investments - ending	<u>\$ 83,917</u>	<u>\$ 250</u>	<u>\$ 1,200</u>	<u>\$ 3,675</u>	<u>\$ 32,088</u>	<u>\$ 72,142</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Department Supplemental	Parks Department Supplemental	Treasurer Supplemental	Health Donation	Crumb Rub Grant	Park Grant	Auditor's Plat Book Perpetuation
Cash and investments - beginning	\$ 881	\$ 17,407	\$ 3,586,686	\$ 9,029	\$ 146	\$ 9,199	\$ 21,448
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	28,395
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	366,459	130,571	214,844,925	3,037	-	31	10,000
Total receipts	<u>366,459</u>	<u>130,571</u>	<u>214,844,925</u>	<u>3,037</u>	<u>-</u>	<u>31</u>	<u>38,395</u>
Disbursements:							
Personal services	-	-	-	-	-	-	17,500
Supplies	-	-	-	328	-	-	1,201
Other services and charges	-	-	-	4,472	-	-	5,176
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	367,040	111,810	214,339,733	-	-	-	-
Total disbursements	<u>367,040</u>	<u>111,810</u>	<u>214,339,733</u>	<u>4,800</u>	<u>-</u>	<u>-</u>	<u>23,877</u>
Excess (deficiency) of receipts over disbursements	<u>(581)</u>	<u>18,761</u>	<u>505,192</u>	<u>(1,763)</u>	<u>-</u>	<u>31</u>	<u>14,518</u>
Cash and investments - ending	<u>\$ 300</u>	<u>\$ 36,168</u>	<u>\$ 4,091,878</u>	<u>\$ 7,266</u>	<u>\$ 146</u>	<u>\$ 9,230</u>	<u>\$ 35,966</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pcados Donation	Animal Donation	Gal/Casa Donation	Indiana Court Improvement Project	Sheriff's Block Grant	Doc Juvenile Basic Training Grant	Calumet Trail Grant
Cash and investments - beginning	\$ 55	\$ 14,951	\$ 1,288	\$ 18,940	\$ 300	\$ -	\$ 195,685
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,246	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	48,073	4	-	-	224,132	-
Total receipts	-	48,073	4	5,246	-	224,132	-
Disbursements:							
Personal services	-	-	-	15,592	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	5,246	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	57,534	-	-	-	224,132	-
Total disbursements	-	57,534	-	20,838	-	224,132	-
Excess (deficiency) of receipts over disbursements	-	(9,461)	4	(15,592)	-	-	-
Cash and investments - ending	\$ 55	\$ 5,490	\$ 1,292	\$ 3,348	\$ 300	\$ -	\$ 195,685

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Family Court Grant	Health Performance Grant	Early Intervention	Court Interpreter Grant	Pact	Cable Franchise	Shsp Homeland Security Grant
Cash and investments - beginning	\$ 12,104	\$ 5,189	\$ 1,114	\$ 1,000	\$ 12,846	\$ 966,554	\$ (5,174)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,331	-	-	316,838
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	9,972	-	-
Other receipts	-	-	-	-	362,045	507,963	836
Total receipts	-	-	-	5,331	372,017	507,963	317,674
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,108	-	-	3,529	-	-	367,749
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	362,045	841,779	-
Total disbursements	10,108	-	-	3,529	362,045	841,779	367,749
Excess (deficiency) of receipts over disbursements	(10,108)	-	-	1,802	9,972	(333,816)	(50,075)
Cash and investments - ending	<u>\$ 1,996</u>	<u>\$ 5,189</u>	<u>\$ 1,114</u>	<u>\$ 2,802</u>	<u>\$ 22,818</u>	<u>\$ 632,738</u>	<u>\$ (55,249)</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat Revenue Sharing	County Corrections	Jag Grant	Medical Reserve Core Grant	Stop Grant Prosecutor	Scaap Grant	Sheriff Dea Proceeds Federal Grant
Cash and investments - beginning	\$ 392,404	\$ 90,595	\$ -	\$ 15,000	\$ (5,528)	\$ 5,184	\$ 126,094
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	383,755	-	3,599	-	31,069	2,480	36,064
Charges for services	-	96,424	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	434	-	-	-	-	-
Total receipts	<u>383,755</u>	<u>96,858</u>	<u>3,599</u>	<u>-</u>	<u>31,069</u>	<u>2,480</u>	<u>36,064</u>
Disbursements:							
Personal services	322,050	-	-	-	31,110	-	-
Supplies	237,500	88,888	-	-	-	-	-
Other services and charges	-	-	-	15,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,599	-	-	-	-
Other disbursements	-	-	-	-	-	6,917	-
Total disbursements	<u>559,550</u>	<u>88,888</u>	<u>3,599</u>	<u>15,000</u>	<u>31,110</u>	<u>6,917</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(175,795)</u>	<u>7,970</u>	<u>-</u>	<u>(15,000)</u>	<u>(41)</u>	<u>(4,437)</u>	<u>36,064</u>
Cash and investments - ending	<u>\$ 216,609</u>	<u>\$ 98,565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,569)</u>	<u>\$ 747</u>	<u>\$ 162,158</u>

PORTER COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Bioterrorism Response Grant	Icji Grant	Domestic Violence Grant Cfda#16.575	Health Dist.#1 Cri Grant	State Grant #13	Coroner's Cont.Education	Public Defender
Cash and investments - beginning	\$ 13,195	\$ 94	\$ (10,131)	\$ 1	\$ 51,849	\$ 2,000	\$ 122,724
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	61,734	-	81,574	-	15,075	-	-
Charges for services	-	-	-	-	-	17,211	5,635
Fines and forfeits	-	-	-	-	-	-	25,175
Other receipts	-	-	4,381	-	-	-	155,302
Total receipts	<u>61,734</u>	<u>-</u>	<u>85,955</u>	<u>-</u>	<u>15,075</u>	<u>17,211</u>	<u>186,112</u>
Disbursements:							
Personal services	-	-	85,935	-	46,922	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	63,453	-	857	-	-	-	12,748
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	17,110	-
Total disbursements	<u>63,453</u>	<u>-</u>	<u>86,792</u>	<u>-</u>	<u>46,922</u>	<u>17,110</u>	<u>12,748</u>
Excess (deficiency) of receipts over disbursements	<u>(1,719)</u>	<u>-</u>	<u>(837)</u>	<u>-</u>	<u>(31,847)</u>	<u>101</u>	<u>173,364</u>
Cash and investments - ending	<u>\$ 11,476</u>	<u>\$ 94</u>	<u>\$ (10,968)</u>	<u>\$ 1</u>	<u>\$ 20,002</u>	<u>\$ 2,101</u>	<u>\$ 296,088</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pc Sheriff Civil Fees	Sales Disclosure #2	Sheriff Donation	Cal Trail Donations	Juvenile Detention Donations	Adult Probation Transition	Adult Probation #3
Cash and investments - beginning	\$ 29,254	\$ 20,897	\$ 31,628	\$ 19,324	\$ 50	\$ 32,288	\$ 250,499
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	11,135	-	-	-	-	65,740
Fines and forfeits	129,687	-	-	-	-	-	-
Other receipts	-	-	6,370	-	-	-	-
Total receipts	<u>129,687</u>	<u>11,135</u>	<u>6,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,740</u>
Disbursements:							
Personal services	108,746	-	-	-	-	-	-
Supplies	31,236	-	8,972	-	-	-	-
Other services and charges	-	-	26,634	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	155,302
Total disbursements	<u>139,982</u>	<u>-</u>	<u>35,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,302</u>
Excess (deficiency) of receipts over disbursements	<u>(10,295)</u>	<u>11,135</u>	<u>(29,236)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(89,562)</u>
Cash and investments - ending	<u>\$ 18,959</u>	<u>\$ 32,032</u>	<u>\$ 2,392</u>	<u>\$ 19,324</u>	<u>\$ 50</u>	<u>\$ 32,288</u>	<u>\$ 160,937</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Probation Admin Fees	Dunn's Bridge Park	Reassessment	Pro Law Continued Ed	Sheriff's Continued Education #2	Prosecutor Check Defferal Fund	Pact Aid For Drug Court
Cash and investments - beginning	\$ 52,801	\$ 1,498	\$ 928,537	\$ 10,451	\$ 2,521	\$ 26,597	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	30,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,194	-	-	-	-
Charges for services	27,058	-	-	-	-	4,810	-
Fines and forfeits	-	-	-	-	9,352	-	-
Other receipts	-	-	2,468	-	-	-	-
Total receipts	27,058	-	3,662	-	9,352	4,810	30,000
Disbursements:							
Personal services	28,667	-	500,751	-	-	-	-
Supplies	-	-	20,370	-	-	9,969	-
Other services and charges	-	-	281,530	-	2,910	420	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,000	-	-	-	-
Other disbursements	-	-	11,194	-	-	-	30,000
Total disbursements	28,667	-	814,845	-	2,910	10,389	30,000
Excess (deficiency) of receipts over disbursements	(1,609)	-	(811,183)	-	6,442	(5,579)	-
Cash and investments - ending	\$ 51,192	\$ 1,498	\$ 117,354	\$ 10,451	\$ 8,963	\$ 21,018	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cedit 21	Adult Home Detention	Adult Offender Interstate Comp.Fees	Victims Assistance	Surveyors Perpetuation	Cedit 22	Vehicle Inspection
Cash and investments - beginning	\$ 337,382	\$ 55,867	\$ 263	\$ 10,500	\$ 24,435	\$ 16,886	\$ 1,089
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,878	-	24,015	-	2,161
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	1,878	-	24,015	-	2,161
Disbursements:							
Personal services	-	-	-	-	16,703	-	-
Supplies	-	-	-	-	1,488	-	-
Other services and charges	-	-	-	-	5,040	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	11,077	-	-
Other disbursements	102,759	-	2,078	-	-	-	-
Total disbursements	102,759	-	2,078	-	34,308	-	-
Excess (deficiency) of receipts over disbursements	(102,759)	-	(200)	-	(10,293)	-	2,161
Cash and investments - ending	\$ 234,623	\$ 55,867	\$ 63	\$ 10,500	\$ 14,142	\$ 16,886	\$ 3,250

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cedit 23	Cedit 24	Kankakee River	Wildlife	Pc Expo Center	Memorial Opera House	Prosecutor Arra
Cash and investments - beginning	\$ 147,710	\$ 150,000	\$ 5,069	\$ 4,281	\$ 12,063	\$ 5,684	\$ 19,541
Receipts:							
Taxes	300,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	370,650	423,237	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	8,929	206	487	-
Total receipts	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>8,929</u>	<u>370,856</u>	<u>423,724</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	239,872	158,644	-
Supplies	-	-	-	-	59,895	55,912	-
Other services and charges	-	-	-	-	49,088	177,468	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	193,120	150,000	-	-	190	29,442	-
Total disbursements	<u>193,120</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>349,045</u>	<u>421,466</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>106,880</u>	<u>(150,000)</u>	<u>-</u>	<u>8,929</u>	<u>21,811</u>	<u>2,258</u>	<u>-</u>
Cash and investments - ending	<u>\$ 254,590</u>	<u>\$ -</u>	<u>\$ 5,069</u>	<u>\$ 13,210</u>	<u>\$ 33,874</u>	<u>\$ 7,942</u>	<u>\$ 19,541</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Video Tape Fees-Sheriff	Photo Duplicate	Storm Water Drain Management	Inmate Processing Fee	Housing Of Federal Prisoners	Community Emergency Response	Federal Jail Commissioners
Cash and investments - beginning	\$ 2,628	\$ 3,358	\$ 101,013	\$ 22,553	\$ 452,163	\$ 555	\$ 530,413
Receipts:							
Taxes	-	-	20,000	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	8,256	-	147,159	474,484	-	333,837
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,922	13,129	-	-
Total receipts	-	8,256	20,000	149,081	487,613	-	333,837
Disbursements:							
Personal services	-	-	-	-	108,809	-	-
Supplies	-	3,194	-	18,599	398,209	-	-
Other services and charges	-	-	-	136,838	-	-	224,450
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,226	-	-	-	-
Total disbursements	-	3,194	5,226	155,437	507,018	-	224,450
Excess (deficiency) of receipts over disbursements	-	5,062	14,774	(6,356)	(19,405)	-	109,387
Cash and investments - ending	\$ 2,628	\$ 8,420	\$ 115,787	\$ 16,197	\$ 432,758	\$ 555	\$ 639,800

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pcadrfr	Home Detention Use Fees	Jdc Service Fee	Citizens Corp.	School Probation	Project Care	Qwest Prof.
Cash and investments - beginning	\$ 48,977	\$ 16,803	\$ 220,296	\$ 2,000	\$ 2,936	\$ 2,636	\$ 24
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	86,801	-	-	-	-
Fines and forfeits	15,620	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>15,620</u>	<u>-</u>	<u>86,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	11,388	-	113,170	-	234	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>11,388</u>	<u>-</u>	<u>113,170</u>	<u>-</u>	<u>234</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,232</u>	<u>-</u>	<u>(26,369)</u>	<u>-</u>	<u>(234)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 53,209</u>	<u>\$ 16,803</u>	<u>\$ 193,927</u>	<u>\$ 2,000</u>	<u>\$ 2,702</u>	<u>\$ 2,636</u>	<u>\$ 24</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Security Protection Fund	Promote And Market Porter Co	Sex/Violent Offender County	Animal Shelter #2	Drug Court/Testing	Owi Fatal Drug/Alcohol Testing	Mortgage Fees Fund-State Share
Cash and investments - beginning	\$ 181,596	\$ 75,000	\$ 13,067	\$ 55,167	\$ 14,619	\$ 8,046	\$ 1,753
Receipts:							
Taxes	-	150,000	-	-	-	-	-
Licenses and permits	-	-	-	49,026	-	-	-
Intergovernmental	-	-	-	-	-	10,845	-
Charges for services	37,884	-	7,301	-	-	-	17,470
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	225	-	-	-
Total receipts	<u>37,884</u>	<u>150,000</u>	<u>7,301</u>	<u>49,251</u>	<u>-</u>	<u>10,845</u>	<u>17,470</u>
Disbursements:							
Personal services	-	-	779	-	-	-	-
Supplies	-	-	776	4,958	1,757	-	-
Other services and charges	60,518	-	-	35,920	9,590	7,950	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,527	-	-	-	-
Other disbursements	-	225,000	-	-	-	-	17,393
Total disbursements	<u>60,518</u>	<u>225,000</u>	<u>3,082</u>	<u>40,878</u>	<u>11,347</u>	<u>7,950</u>	<u>17,393</u>
Excess (deficiency) of receipts over disbursements	<u>(22,634)</u>	<u>(75,000)</u>	<u>4,219</u>	<u>8,373</u>	<u>(11,347)</u>	<u>2,895</u>	<u>77</u>
Cash and investments - ending	<u>\$ 158,962</u>	<u>\$ -</u>	<u>\$ 17,286</u>	<u>\$ 63,540</u>	<u>\$ 3,272</u>	<u>\$ 10,941</u>	<u>\$ 1,830</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Hospital Interest	Hospital Proceeds Sale Fund	Vending Machine Fund	Garage	Cedit Unallocated Fund	Museum/Opera House/Animal	Building Maintenance
Cash and investments - beginning	\$ 9,017,422	\$ 160,909,512	\$ 5,559	\$ 15,363	\$ 5,806,399	\$ 3,155	\$ 318,756
Receipts:							
Taxes	-	-	-	-	3,605,101	25,000	600,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	4,319	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	421,558	359,930	-	-	7,029,361	-	-
Total receipts	421,558	359,930	-	4,319	10,634,462	25,000	600,000
Disbursements:							
Personal services	-	-	-	14,925	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	675,000	-	-	11,969,164	7,664	320,712
Total disbursements	-	675,000	-	14,925	11,969,164	7,664	320,712
Excess (deficiency) of receipts over disbursements	421,558	(315,070)	-	(10,606)	(1,334,702)	17,336	279,288
Cash and investments - ending	\$ 9,438,980	\$ 160,594,442	\$ 5,559	\$ 4,757	\$ 4,471,697	\$ 20,491	\$ 598,044

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Electronic Map Generation Fund	Gen IV-D Incentive	Sheriff Drug Unit	H1N1 Response Grant	Cfda #14.253	State's 2008 & Prior Tax Deliq.	Excess Levy
Cash and investments - beginning	\$ 5,052	\$ 48,794	\$ 20,040	\$ 58,222	\$ (10,307)	\$ -	\$ 4,025,623
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	85,834	-	68,143	7,992	1,440	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,046	-	60,000	-	-	-	775
Total receipts	2,046	85,834	60,000	68,143	7,992	1,440	775
Disbursements:							
Personal services	-	-	63,350	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	126,365	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	9,000	3,350	-	-	1,440	4,026,398
Total disbursements	-	9,000	66,700	126,365	-	1,440	4,026,398
Excess (deficiency) of receipts over disbursements	2,046	76,834	(6,700)	(58,222)	7,992	-	(4,025,623)
Cash and investments - ending	\$ 7,098	\$ 125,628	\$ 13,340	\$ -	\$ (2,315)	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Paul C Zona Sr Wildlife Donate	South Haven Sidewalk Grant	Settlement Holding Fund	Cedit #1	Cedit Project #2 Capital Improvemen	Cedit Project #4 Parks	Cedit Project 7 Zone
Cash and investments - beginning	\$ 95	\$ (237,500)	\$ 13,074	\$ 40,377	\$ 1,353,456	\$ 214,016	\$ 2,656
Receipts:							
Taxes	-	-	-	1,100,000	750,000	300,000	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	237,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	65,990	-	-	-	-	1,066	-
Total receipts	65,990	237,500	-	1,100,000	750,000	301,066	-
Disbursements:							
Personal services	-	-	-	-	-	48	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	998,123	672,214	327,155	2,656
Total disbursements	-	-	-	998,123	672,214	327,203	2,656
Excess (deficiency) of receipts over disbursements	65,990	237,500	-	101,877	77,786	(26,137)	(2,656)
Cash and investments - ending	\$ 66,085	\$ -	\$ 13,074	\$ 142,254	\$ 1,431,242	\$ 187,879	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk Arra Fund	Cedit Project #25	Cedit #9 Doc Imaging Project	Cedit #12 Gis Project	Cedit #33	Cedit #20 Co Renovation	Cedit Project #19
Cash and investments - beginning	\$ 2,036	\$ 1,565	\$ 25,028	\$ 5,883	\$ 72,000	\$ 24,927	\$ 339,657
Receipts:							
Taxes	-	-	100,000	-	-	-	300,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	100,000	-	-	-	300,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,565	96,621	5,883	72,000	24,927	124,890
Total disbursements	-	1,565	96,621	5,883	72,000	24,927	124,890
Excess (deficiency) of receipts over disbursements	-	(1,565)	3,379	(5,883)	(72,000)	(24,927)	175,110
Cash and investments - ending	<u>\$ 2,036</u>	<u>\$ -</u>	<u>\$ 28,407</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 514,767</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cedit Project #27 Viop Telephone	Public Safety Technology	Family Court Donations	Jdai Grant	Cedit #29	Cedit #34	Suicide Grant
Cash and investments - beginning	\$ 4,410	\$ 18,132	\$ 26,350	\$ (11,882)	\$ 988,273	\$ 103,036	\$ 354
Receipts:							
Taxes	-	-	-	-	-	11,693	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	10,000	13,591	-	-	-
Charges for services	-	173,611	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	889	-	-	-	-	-
Total receipts	-	174,500	10,000	13,591	-	11,693	-
Disbursements:							
Personal services	-	-	6,344	3,711	-	-	-
Supplies	-	13,347	-	-	-	-	-
Other services and charges	-	141,825	783	3,455	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	25,571	-	-	-	-	-
Other disbursements	4,410	-	-	-	101,197	49,928	-
Total disbursements	4,410	180,743	7,127	7,166	101,197	49,928	-
Excess (deficiency) of receipts over disbursements	(4,410)	(6,243)	2,873	6,425	(101,197)	(38,235)	-
Cash and investments - ending	\$ -	\$ 11,889	\$ 29,223	\$ (5,457)	\$ 887,076	\$ 64,801	\$ 354

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	lcji Quest Grant	Energy Grant	Immunization Grant	Juvenile Svc.Center Bond	Court House Bond	Jail Lease Rent	Major Moves Interest
Cash and investments - beginning	\$ -	\$ 212,702	\$ (21,360)	\$ 352,225	\$ 372,925	\$ 1,469,771	\$ 42,371
Receipts:							
Taxes	-	-	-	659,236	363,425	2,670,750	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,000	261,800	21,360	60,842	33,541	246,487	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	152,394
Total receipts	20,000	261,800	21,360	720,078	396,966	2,917,237	152,394
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	20,000	-	-	-	500	2,200	-
Debt service - principal and interest	-	-	-	727,170	766,203	1,615,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	461,381	-	-	-	1,340,000	-
Total disbursements	20,000	461,381	-	727,170	766,703	2,957,200	-
Excess (deficiency) of receipts over disbursements	-	(199,581)	21,360	(7,092)	(369,737)	(39,963)	152,394
Cash and investments - ending	\$ -	\$ 13,121	\$ -	\$ 345,133	\$ 3,188	\$ 1,429,808	\$ 194,765

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pc Bailout Loan	Juvenile Housing Debt	Major Moves Borrowing	Cedit #32	Fairground Bond Fund	Cedit #30 Dunes/Kankakee	Major Moves Pc Investment Fund
Cash and investments - beginning	\$ (204,408)	\$ 57,987	\$ 812,151	\$ 1,602,259	\$ 1,010	\$ 200,000	\$ 12,960,060
Receipts:							
Taxes	-	118,324	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	10,920	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	613,225	-	1,150,000	-	-	-	-
Total receipts	613,225	129,244	1,150,000	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	778,954	-	-	-	-
Debt service - principal and interest	-	126,494	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	408,817	-	-	1,602,259	-	114,808	1,150,000
Total disbursements	408,817	126,494	778,954	1,602,259	-	114,808	1,150,000
Excess (deficiency) of receipts over disbursements	204,408	2,750	371,046	(1,602,259)	-	(114,808)	(1,150,000)
Cash and investments - ending	\$ -	\$ 60,737	\$ 1,183,197	\$ -	\$ 1,010	\$ 85,192	\$ 11,810,060

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	South County Highway Garage	Employee Benefit Fund	Pc Police Benefit Plan Supp.Car-1	Pc Retirement Plan Supp.Car-1	Additional Judgement Excise Tax	Payroll	Excess Taxes
Cash and investments - beginning	\$ 3,276	\$ 719,138	\$ 1,221,079	\$ 8,007,837	\$ 206	\$ 142,736	\$ 1,280,335
Receipts:							
Taxes	-	-	-	-	-	-	1,309,025
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,938,012	148,193	899,770	-	7,035,485	82,298
Total receipts	-	9,938,012	148,193	899,770	-	7,035,485	1,391,323
Disbursements:							
Personal services	-	-	-	-	-	2,873,476	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	723,687	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10,651,636	46,476	542,435	-	3,431,173	1,369,133
Total disbursements	-	10,651,636	46,476	542,435	-	7,028,336	1,369,133
Excess (deficiency) of receipts over disbursements	-	(713,624)	101,717	357,335	-	7,149	22,190
Cash and investments - ending	\$ 3,276	\$ 5,514	\$ 1,322,796	\$ 8,365,172	\$ 206	\$ 149,885	\$ 1,302,525

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Escrow National Lakeshore	National Park Taxes	County User Fee	Pc Agriculture Society	Refunds	Fines And Forfeitures	Bs/lsg Pilot
Cash and investments - beginning	\$ 8,337	\$ -	\$ 572,580	\$ 21,166	\$ 112,704	\$ 5,418	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	19,248	5,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	620	-	353,243	-	6,612,708	54,825	-
Total receipts	<u>620</u>	<u>19,248</u>	<u>358,243</u>	<u>-</u>	<u>6,612,708</u>	<u>54,825</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,588	19,248	341,900	21,166	6,711,914	50,423	-
Total disbursements	<u>9,588</u>	<u>19,248</u>	<u>341,900</u>	<u>21,166</u>	<u>6,711,914</u>	<u>50,423</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,968)</u>	<u>-</u>	<u>16,343</u>	<u>(21,166)</u>	<u>(99,206)</u>	<u>4,402</u>	<u>-</u>
Cash and investments - ending	<u>\$ (631)</u>	<u>\$ -</u>	<u>\$ 588,923</u>	<u>\$ -</u>	<u>\$ 13,498</u>	<u>\$ 9,820</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Charter Schools	Rda Distribution Fund	Sex & Violent Offender Fees	Hwy Performance Bond	Valparaiso Homestead	Hospital Liability Fund	Judge Due Law Fund
Cash and investments - beginning	\$ -	\$ 146,449	\$ 44	\$ 393,000	\$ -	\$ 1,287,243	\$ 260
Receipts:							
Taxes	-	8,669,944	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	811	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,917	757	-	-	3,253	42,861	-
Total receipts	26,917	8,670,701	811	-	3,253	42,861	-
Disbursements:							
Personal services	-	2,149,723	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,917	6,509,612	821	343,000	3,253	234,446	-
Total disbursements	26,917	8,659,335	821	343,000	3,253	234,446	-
Excess (deficiency) of receipts over disbursements	-	11,366	(10)	(343,000)	-	(191,585)	-
Cash and investments - ending	\$ -	\$ 157,815	\$ 34	\$ 50,000	\$ -	\$ 1,095,658	\$ 260

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Child Advocacy Fund	Excise Tax Distribution	Sales Disclosure Fund	Solid Waste Fees	Special Assessments Fund	Excise Tax State Portion	State Portion Hsc/Ptrc Settlement
Cash and investments - beginning	\$ 6,794	\$ -	\$ 855	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,577,596	505,599
Charges for services	-	-	11,135	-	114,973	-	-
Fines and forfeits	395	-	-	-	-	-	-
Other receipts	-	19,179,504	-	856,914	-	-	-
Total receipts	<u>395</u>	<u>19,179,504</u>	<u>11,135</u>	<u>856,914</u>	<u>114,973</u>	<u>6,577,596</u>	<u>505,599</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	17,456,461	10,960	688,894	114,973	6,577,596	505,599
Total disbursements	<u>-</u>	<u>17,456,461</u>	<u>10,960</u>	<u>688,894</u>	<u>114,973</u>	<u>6,577,596</u>	<u>505,599</u>
Excess (deficiency) of receipts over disbursements	<u>395</u>	<u>1,723,043</u>	<u>175</u>	<u>168,020</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,189</u>	<u>\$ 1,723,043</u>	<u>\$ 1,030</u>	<u>\$ 168,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk Supplemental Car-1 Totals	Pc Tourism Supplemental Car-1 Total	Plan Commission Supplemental Car-1	Sheriff Civil Inmate Trust and Awards Banquet	Sheriff Commissary Supple. Car-1	Recorder Supplemental Car-1	Porter County Drug Unit Supplemental
Cash and investments - beginning	\$ 4,888,982	\$ 659,010	\$ 46,898	\$ 69,500	\$ 16,033	\$ 79,751	\$ 102,835
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>19,435,051</u>	<u>1,144,388</u>	<u>406,552</u>	<u>5,861,734</u>	<u>523,507</u>	<u>701,126</u>	<u>77,625</u>
Total receipts	<u>19,435,051</u>	<u>1,144,388</u>	<u>406,552</u>	<u>5,861,734</u>	<u>523,507</u>	<u>701,126</u>	<u>77,625</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>19,184,330</u>	<u>1,211,065</u>	<u>406,552</u>	<u>5,955,442</u>	<u>478,916</u>	<u>713,217</u>	<u>135,976</u>
Total disbursements	<u>19,184,330</u>	<u>1,211,065</u>	<u>406,552</u>	<u>5,955,442</u>	<u>478,916</u>	<u>713,217</u>	<u>135,976</u>
Excess (deficiency) of receipts over disbursements	<u>250,721</u>	<u>(66,677)</u>	<u>-</u>	<u>(93,708)</u>	<u>44,591</u>	<u>(12,091)</u>	<u>(58,351)</u>
Cash and investments - ending	<u>\$ 5,139,703</u>	<u>\$ 592,333</u>	<u>\$ 46,898</u>	<u>\$ (24,208)</u>	<u>\$ 60,624</u>	<u>\$ 67,660</u>	<u>\$ 44,484</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Expo Center Supplemental Car-1	Opera House Supplemental Car-1	Sales Tax-Agency	Surplus Paid Before Settlement	Tax Sale Wire Surplus	Totals
Cash and investments - beginning	\$ 1,917	\$ 275	\$ 2,314	\$ -	\$ -	\$ 263,784,250
Receipts:						
Taxes	-	-	-	-	-	73,872,442
Licenses and permits	-	-	-	-	-	579,917
Intergovernmental	-	-	-	-	-	18,859,676
Charges for services	-	-	-	-	-	7,831,969
Fines and forfeits	-	-	-	-	-	2,602,623
Other receipts	<u>415,285</u>	<u>377,804</u>	<u>13,527</u>	<u>17,249</u>	<u>777,000</u>	<u>604,746,173</u>
Total receipts	<u>415,285</u>	<u>377,804</u>	<u>13,527</u>	<u>17,249</u>	<u>777,000</u>	<u>708,492,800</u>
Disbursements:						
Personal services	-	-	-	-	-	41,309,859
Supplies	-	-	-	-	-	4,224,446
Other services and charges	-	-	-	-	-	10,477,053
Debt service - principal and interest	-	-	-	-	-	3,234,867
Capital outlay	-	-	-	-	-	3,497,271
Other disbursements	<u>416,650</u>	<u>377,804</u>	<u>13,995</u>	<u>17,170</u>	<u>777,000</u>	<u>647,188,214</u>
Total disbursements	<u>416,650</u>	<u>377,804</u>	<u>13,995</u>	<u>17,170</u>	<u>777,000</u>	<u>709,931,710</u>
Excess (deficiency) of receipts over disbursements	<u>(1,365)</u>	<u>-</u>	<u>(468)</u>	<u>79</u>	<u>-</u>	<u>(1,438,910)</u>
Cash and investments - ending	<u>\$ 552</u>	<u>\$ 275</u>	<u>\$ 1,846</u>	<u>\$ 79</u>	<u>\$ -</u>	<u>\$ 262,345,340</u>

PORTER COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,102,035</u>	<u>\$ 12,070,069</u>

PORTER COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bank of NY	Porter County Jail Building	\$ 2,951,000	07-03-01	01-03-24
Bank of NY	Juvenile Center Building	366,170	01-05-98	06-30-12
Banc of America	Highway Trucks	125,068	01-26-09	01-26-14
Public-Finance Co.	Sewer Cleaner	<u>67,127</u>	06-25-10	06-25-14
Total governmental activities		<u>3,509,365</u>		
Total of annual lease payments		<u>\$ 3,509,365</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	Juvenile Detention Center Fund 294	<u>\$ 3,200,000</u> <u>\$ 1,239,183</u>
Total governmental activities		<u>3,200,000</u> <u>1,239,183</u>
Totals		<u>\$ 3,200,000</u> <u>\$ 1,239,183</u>

PORTER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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.

	Ending Balance
Governmental activities:	
Land	\$ 2,979,539
Infrastructure	120,317,492
Buildings	70,283,231
Machinery, equipment and vehicles	14,493,544
Total governmental activities	208,073,806
Total capital assets	\$ 208,073,806

PORTER COUNTY
OTHER REPORTS

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

County Auditor
Board of County Commissioners
Clerk of the Circuit Court
County Sheriff
County Parks and Recreation
County Fairgrounds and Exposition Center
Memorial Opera House

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Compliance

We have audited the compliance of the Porter County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. 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, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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 9, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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		\$ 9,499
National School Lunch Program	10.555		<u>14,451</u>
Total for cluster			<u>23,950</u>
Child and Adult Care Food Program	10.558		<u>1,071</u>
Total for federal grantor agency			<u>25,021</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Natural Resources			
Coastal Zone Management Administration Awards	11.419	NA08NOS4190420	<u>3,675</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Direct Grant			
Payments in Lieu of Taxes	15.226		<u>31,433</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants:			
State Criminal Alien Assistance Program (SCAAP)	16.606	2011-AP-BX-1193	<u>6,917</u>
Equitable Sharing Program	16.922		
Federal Forfeitures - County Sheriff			<u>36,063</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		<u>20,000</u>
Juvenile Justice and Delinquency Prevention Allocation to States	16.540	JDAI Title II Grant	<u>6,707</u>
Victims of Child Abuse	16.547	CASA	<u>24,925</u>
Crime Victim Assistance	16.575	10VAPR197 11VAPR162	19,145 <u>62,429</u>
Total for program			<u>81,574</u>
ARRA - Violence Against Women Formula Grants	16.588	2009-EF-S6-0020	7,992
Violence Against Women Formula Grants	16.588	10STPR024 11STPR061	21,497 <u>9,572</u>
Total for program			<u>39,061</u>
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		3,599
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grants (JAG) Program/ Grants to States and Territories	16.803	10-DJ-015	<u>13,591</u>
Total for cluster			<u>17,190</u>
Total for federal grantor agency			<u>232,437</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
		BR-9964095	2,652
		CE 0710052	56,773
		DES 0710051	68,412
		DES 1005672	39,972
		DES 1005141	<u>65,516</u>
Total for program			<u>233,325</u>
Recreational Trails Program	20.219	DES 1005387	<u>83,917</u>
Total for cluster			<u>317,242</u>
Total for federal grantor agency			<u>317,242</u>

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

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(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 ENERGY</u>			
Direct Grant			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-SC0001976	<u>474,502</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Grant			
Medical Reserve Corps Small Grant Program	93.008		<u>15,000</u>
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		<u>68,143</u>
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		<u>61,734</u>
Bioterrorism Preparedness and Response			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563	FY 2010	<u>1,190,940</u>
Pass-Through Indiana Supreme Court Division of State Court Administration			
State Court Improvement Program	93.586	Porter -CIP-10/11 B	<u>5,246</u>
Total for federal grantor agency			<u>1,341,063</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	2010-SS-T0-0038	<u>316,838</u>
Total for cluster			<u>316,838</u>
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	2011-EP-00-0005	<u>83,704</u>
Total for cluster			
Total for federal grantor agency			<u>400,542</u>
Total federal awards expended			<u>\$ 2,825,915</u>

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

PORTER COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies 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?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Highway Planning and Construction Cluster
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)
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

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



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

Phil Griffith, Director
Fred Martin, Deputy Director

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

To: Alizabeth Bailey, Chief of Staff
Porter County Auditor's Office
155 Indiana Ave Suite 204
Valparaiso, IN 46383
219-465-3448 Direct / 219-465-3806 Fax

Ref: Audit Information

Date: April 30, 2012

Dear Alizabeth,

The Porter County EMA has implemented all the procedures as outlined in our corrective action plan. (Dated: 06/22/2011)

We do have all items shipped/delivered to the EMA Office and then the receiving agency picks up and signs out the items into their custody. We also have a complete inventory that we have filed with the State IDHS, for any and all items over \$5,000.00 (this inventory is kept on file in our office as well as on the County server).

Most of the 'Big Cost Items' and housed at the EMA/Environmental building (trailers, mobile equipment, Command Vehicle, etc.). The smaller personal gear (clothing, helmets, gear bags, Safety Equipment, etc.) are dispersed to the Task Force Members and signed out by the District One Task Force Team Leaders, who maintain a roster of active members from each of the Task Force Members.

If I can be of any further assistance please let me know and I will do my best to help.

Respectfully,

Phil Griffith, Director



PORTER COUNTY PROSECUTING ATTORNEY
OFFICE OF CHILD SUPPORT ENFORCEMENT

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

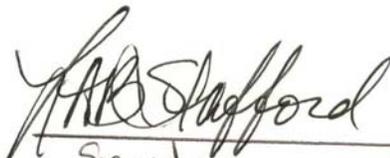
Monday, May 07, 2012

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2010-2

Original SBA Audit Report Number: B39117
Fiscal Year January 1, 2010 to December 31, 2010
Auditee Contact Person _____ Robert Wichlinski
Title of Contact Person _____ Auditor
Phone Number _____ 219-465-3448
Status of Finding: _____

All 2011 claims were timely filed.



Signature

IVD Director

Title



PORTER COUNTY PROSECUTING ATTORNEY
OFFICE OF CHILD SUPPORT ENFORCEMENT

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

Monday, May 07, 2012

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2010-3

Original SBA Audit Report Number: B39117
Fiscal Year January 1, 2010 to December 31, 2010
Auditee Contact Person _____ Robert Wichlinski
Title of Contact Person _____ Auditor
Phone Number _____ 219-465-3448
Status of Finding: _____

We no longer have contract employees.

JAB Stafford
Signature
IVD Director
Title

PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 9, 2012, with Robert J. Wichlinski, Auditor; John Evans, President of the Board of County Commissioners; Daniel Whitten, President of the County Council; and Alizabeth Bailey, Chief of Staff. Our audit disclosed no material items that warrant comment at this time.