FEDERAL IDENTIFICATION NUMBER:

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET, ROOM E-418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

SPECIAL DISTRICT

NAME: Northwest Indiana Regional Planning Commission

COUNTY: Porter

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR (Revised 2010)

ID:
(State Board of Accounts USE ONLY)

FOR THE FISCAL YEAR THAT ENDED DECEMBER 31, 2010

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PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
PART 2 - RECEIPTS - ACTUAL RECEIPTS BY FUND
PART 3 - DISBURSEMENTS
PART 4 - ACTUAL RECEIPTS AND DISBURSEMENTS BY FUND - UTILITY FUNDS
PART 5 - CASH AND INVESTMENTS AT DECEMBER 31, 2010
PART 6 - LONG-TERM INDEBTEDNESS
PART 7 - INTERGOVERNMENTAL EXPENDITURES
PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
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PART 10 - REPORT ON CAPITAL ASSETS
PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: DATE SIGNED:

PRINTED NAME OF OFFICIAL: Angie Hayes TITLE: Director of Finance and Administration

ADDRESS: 6100 Southport Road CITY: Portage

TELEPHONE NUMBER: 219-763-6060 EXT 104 ZIP-CODE: 46368

OFFICE HOURS: EMAIL ADDRESS: ahayes@nirpc.org

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF NET ASSETS
December 31, 2010

	GOVERNMENTAL ACTIVITIES
ASSETS	
CASH AND CASH EQUIVALENTS	$ 1,614,481
RECEIVABLES (net of allowance for uncollectibles)	1,333,016
CAPITAL ASSETS (net of depreciation)	
Machinery and Equipment	4,712,056
TOTAL ASSETS	7,659,553
LIABILITIES	
ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES	564,105
COMPENSATED ABSENCES	87,749
DEFERRED REVENUE - UNEARNED	331,278
TOTAL LIABILITIES	983,132
NET ASSETS	
INVESTED IN CAPITAL ASSETS (net of related debt)	4,712,056
UNRESTRICTED	1,964,365
TOTAL NET ASSETS	$ 6,676,421

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

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

Functions/Programs	Expenses	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Total Governmental Activities
Governmental Activities				
Planning and Development	$ 3,318,143	$ 2,952,406	$ -	$ (365,737)
Transit Operating	4,318,720	4,318,720	-	-
Transit Capital	1,116,585	-	3,430,368	2,313,783
Total Governmental Activities	$ 8,753,448	$ 7,271,126	$ 3,430,368	1,948,046
General Revenues				
County Contributions not restricted to specific purposes				519,028
Unrestricted Interest Income				7,551
Restricted Interest Income				2,793
Total Revenues				529,372
Change in Net Assets				2,477,418
Net Assets - Beginning				4,199,003
Net Assets - Ending				$ 6,676,421

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

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2010

	General	LaPorte RLF	Transit Operating	Transit Capital	Total Governmental Funds
ASSETS					
CASH AND CASH EQUIVALENTS	$ 1,292,957	$ 111,681	$ -	$ 209,843	$ 1,614,481
RECEIVABLES (net of allowance for uncollectibles)	587,025	392,530	353,461	-	1,333,016
DUE FROM OTHER FUNDS	7,552	-	-	-	7,552
TOTAL ASSETS	$ 1,887,534	$ 504,211	$ 353,461	$ 209,843	$ 2,955,049
LIABILITIES AND FUND BALANCES					
LIABILITIES					
ACCOUNTS PAYABLE	$ 155,883	$ 2,793	$ 353,461	$ -	512,137
PAYROLL PAYABLE	51,968	-	-	-	51,968
DUE TO OTHER FUNDS	-	7,552	-	-	7,552
DEFERRED REVENUE	121,435	-	-	209,843	331,278
TOTAL LIABILITIES	329,286	10,345	353,461	209,843	902,935
FUND BALANCES					
UNRESERVED, UNDESIGNATED FUND BALANCE	1,558,248	493,866	-	-	2,052,114
TOTAL FUND EQUITY	1,558,248	493,866	-	-	2,052,114
TOTAL LIABILITIES & FUND BALANCES	$ 1,887,534	$ 504,211	$ 353,461	$ 209,843	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	4,712,056
Compensated absences, a form of liability, are not due and payable in the current period and therefore are not reported in the funds.	(87,749)
	$ 6,676,421

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

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS
December 31, 2010

	General	LaPorte RLF	Transit Operating	Transit Capital	Total Governmental Funds
REVENUES					
INTERGOVERNMENTAL - COUNTY APPROPRIATIONS	$ 519,028	$ -	$ -	$ -	$ 519,028
INTERGOVERNMENTAL - FEDERAL AGENCIES	408,209	-	3,056,893	2,783,955	6,249,057
INTERGOVERNMENTAL - STATE AGENCIES	1,893,637	-	1,261,827	-	3,155,464
INTERGOVERNMENTAL - LOCAL AGENCIES	599,748	-	-	494,833	1,094,581
NON-GOVERNMENTAL	54,980	3,000	-	151,580	209,560
INTEREST INCOME	3,383	10,345	-	-	13,728
TOTAL REVENUES	3,478,985	13,345	4,318,720	3,430,368	11,241,418
EXPENDITURES					
CURRENT - PLANNING & DEVELOPMENT					
PERSONNEL SERVICES - SALARIES	1,645,088	-	-	-	1,645,088
PERSONNEL SERVICES - FRINGE BENEFITS	603,106	-	-	-	603,106
OTHER SERVICES AND CHARGES	1,059,604	24,982	4,318,720	-	5,403,306
CAPITAL OUTLAYS	73,709	-	-	3,430,368	3,504,077
TOTAL EXPENDITURES	3,381,507	24,982	4,318,720	3,430,368	11,155,577
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER EXPENDITURES	97,478	(11,637)	-	-	85,841
FUND BALANCE - BEGINNING	1,460,769	505,504	-	-	1,966,273
FUND BALANCE - ENDING	$ 1,558,247	$ 493,867	$ -	$ -	2,052,114

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds (Statement of Revenues, Expenditures and Changes in Fund Balance)	85,841
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	2,376,162
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are therefore not reported as expenditures in governmental funds. This is the amount by which compensated absences decreased in the current period.	15,415
Change in net assets of government activities (Statement of Activities):	$ 2,477,418

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

Northwestern Indiana Regional Planning Commission
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
U.S. DEPARTMENT OF COMMERCE			
Pass-Through Purdue University			
Sea Grant Support	11.417	NA04NOS419039	$ 2,160
Total for federal grantor agency			2,160
U.S. DEPARTMENT OF TRANSPORTATION			
Direct Grant			
Federal Transit Cluster			
Federal Transit Formula Grants	20.507	IN-57-X009	48,218
		IN-90-X567	898,683
		IN-90-X578	1,706,460
		IN-90-X594	139,960
		IN-90-X595	109,037
		IN-90-X604	82,644
		IN-90-X609	290,400
		IN-95-X012	300,428
		IN-95-X023	701,933
ARRA - Federal Transit Formula Grants		IN-96-X017	1,938,294
ARRA - Federal Transit Formula Grants		IN-96-X018	33,000
Total for cluster			6,249,057
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	PL-0010807052	791,703
		PL-0011802010	404,587
Congestion Mitigation and Air Quality (CMAQ)		CQ-001080752	275,511
Total for cluster			1,471,801
Pass-Through Indiana Department of Transportation			
Federal Transit Metropolitan Planning Grants	20.505	5303-0011802010	324,342
Total for federal grantor agency			8,045,200
U.S. ENVIRONMENT PROTECTION AGENCY			
Pass-Through Indiana Department of Natural Resources			
ARRA - Water Quality Management Planning	66.454	A305-10-19	82,494
Pass-Through Chicago Metropolitan Agency for Planning (CMAP)			
Great Lakes Program	66.469	GL-00E35601-0	2,004
Total for federal grantor agency			84,498
U.S. DEPARTMENT OF HOMELAND SECURITY			
Pass-Through Indiana University/Purdue University			
Pre-Disaster Mitigation Planning	97.047	562571	15,876
Total federal awards expended			$ 8,147,734

EXHIBIT E-2

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS

Year Ended December 31, 2010

With Comparative Totals for the Year Ended December 31, 2009

	OFFICE EQUIPMENT	TRANSIT EQUIPMENT	TOTALS	
			2010	2009
BALANCE - JANUARY 1	$ 310,271	$ 6,165,867	$ 6,476,138	$ 7,374,797
ADDITIONS	72,019	3,403,585	3,475,604	297,191
DELETIONS	13,199	682,031	695,230	1,195,850
BALANCE - DECEMBER 31	$ 369,091	$ 8,887,421	$ 9,256,512	$ 6,476,138