

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

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



FILED
08/28/2012

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SCHEDULE OF OFFICIALS

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



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We were engaged to audit the accompanying financial statement of LaPorte County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management.

The County did not reconcile its depository balance to its record balances. The County's records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated.

Since the County did not reconcile its depository balances to its record balances and we were not able to apply other auditing procedures to satisfy ourselves as to whether the financial statement is fairly stated, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on this financial statement.

In accordance with Government Auditing Standards, we have also issued a report dated July 31, 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. Because of the significance of the matters described in the third paragraph it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

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

STATE BOARD OF ACCOUNTS

July 31, 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 LAPORTE COUNTY, INDIANA

We have audited the financial statement of LaPorte County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 31, 2012. The opinion to the financial statement was disclaimed due to the County not reconciling its depository balances to its records and providing an incomplete annual report for audit. We were unable to conduct 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, due to the situation described above. Since the scope, of our audit was limited, we cannot be sure that all instances of control deficiencies and noncompliance that should have been detected were detected and reported.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be material weaknesses.

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
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1.

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

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

STATE BOARD OF ACCOUNTS

July 31, 2012

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FINANCIAL STATEMENT

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

LAPORTE 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 Fund	\$ (7,534,272)	\$ 37,636,233	\$ 38,033,757	\$ (7,931,796)
County Highway	(264,313)	3,688,275	3,283,286	140,676
Local Rd & St	261,705	708,319	819,053	150,971
Sheriff Accident Report Fund	4,126	2,296	70	6,352
Fire Arms Training Fund	71,019	22,640	42,963	50,696
Park & Rec Non Reverting	8,718	40	-	8,758
County Health Dept.	48,115	1,303,021	1,407,554	(56,418)
Lp Co. Alcohol & Drug Ser. Fee	-	138,294	138,295	(1)
Contractor Registration Fee	257,174	154,811	105,365	306,620
LP Animal Control Citation Fee	5,075	1,250	-	6,325
Law Enforce Contin Education	265,557	37,866	10,668	292,755
Vehicle Inspection Fund	1,709	815	2,090	434
Clerks Record Perpetuation	174,205	43,962	43,558	174,609
Unsafe Building Fund	57,793	23,225	33,525	47,493
River Boat Admissions Tax	11,358,332	4,338,096	3,476,568	12,219,860
E-911	979,726	1,280,620	1,849,492	410,854
County Drug Free Comm. Fund	12,538	96,070	90,094	18,514
Ditch Maintenance Fund	387,427	20,186	23,439	384,174
Local Emerg Plan&Right To Know	138,971	9,564	9,593	138,942
Pros Title 4D Incentive 10-99	268,811	110,508	8,789	370,530
Co. Extradition Fund	28,654	6,000	-	34,654
Recorder's Record Perpetuation	341,765	119,791	71,715	389,841
Co. User Fee Fund	373,425	256,348	389,185	240,588
Local Hlth Maintenance Fund	70,036	72,672	86,534	56,174
Pros. Pretrial Div. & Deferral	81,214	389,249	311,370	159,093
Gal/Casa Guardian User Fee Fd.	3,990	37,005	40,995	-
Real Estate Endorsement Fee	175,153	11,979	4,136	182,996
County Corrections Fund	49,059	78,399	63,978	63,480
Supplemental Public Defender	237,194	32,047	-	269,241
Clerk Title 4D Incentive 10-99	212,347	146,900	2,410	356,837
Surveyor'S Corner Perpetuation	46,316	16,605	31,431	31,490
Jury Fee Fund	-	43,693	43,693	-
Emergency Reserve Fund	9,957,073	-	9,000,000	957,073
Sales Disclosure	76,527	7,645	27,087	57,085
Tobacco Master Fund	95,201	33	95,234	-
County Child Advocacy	1,389	22	-	1,411
County Identification Sec Prot	158,954	20,874	672	179,156
WIRELESS 911	210,413	677,305	103,796	783,922
I 94 US ROUTE 421 TIF	223,742	142	291,320	(67,436)
Major Moves Fund	17,893,048	86,224	5,200,000	12,779,272
County Option Dog Tax	16,431	5,275	3,286	18,420
Recorder	-	28,133	-	28,133
Co Elected Officials Training	-	672	-	672
Cty Cumulative Capital Devel.	2,513,496	781,593	672,410	2,622,679
Cumulative Bridge Fund	11,219,527	1,638,022	1,771,213	11,086,336
General Drain Improve. Fund	24,876	-	1,833	23,043
Group Health Ins Fund	1,666,218	7,793,903	7,323,037	2,137,084
Sheriffs Pension Fee Fund	46,235	977,789	981,007	43,017
Congress School Fund Principal	55,606	-	55,606	-
LaPorte County Juv Services	9,839	-	-	9,839
City & Town Court Cost Fund	44,040	43,928	-	87,968
Congress School Fund Interest	18,030	-	18,030	-
Sup 1 2 & 4 Clerks Office	200,000	3,842,417	3,768,321	274,096
Tax Sale Surplus	75,742	-	-	75,742
Excess Tax	354,020	1,438,585	981,499	811,106
Fines & Forfeitures	23,823	24,674	45,421	3,076
State Sales Disclosure Fund	615	7,645	7,420	840
Overweight Fund	2,350	16,184	18,534	-
County Home	13,183	167,852	168,684	12,351
Bulletproof Vest Program	86	-	-	86
Infraction Judgement	29,691	385,256	388,265	26,682
Inheritance Tax	767,646	1,988,346	2,278,071	477,921
Special Death Benefit Fees	1,400	17,392	17,232	1,560
Educational Plate Fund	19	3,506	3,506	19
Mortgage Recording Fee Fund	878	8,993	8,940	931
Child Restraint Fee	325	5,565	5,640	250
HEA 1001 St Hmtd Credit Fund	3,781,541	-	-	3,781,541

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Settlement Fund	16,668,697	114,184,923	111,134,619	19,719,001
Conservancy Dist Settlement	-	67,618	-	67,618
Clerks Office Laporte	1,027,874	7,441,510	7,248,434	1,220,950
Treasurer	25,888,408	-	-	25,888,408
Sip Ct Adult Probation	7,822	112,750	109,548	11,024
Circuit Court Juv Prob Mich City	-	8,467	10,655	(2,188)
Circuit Court Juv Prob	10,879	12,642	17,200	6,321
Board Of Ed	2,257	2,720	4,978	(1)
LaPorte County Sheriff	47,399	-	-	47,399
Community Corrections	49,329	648,137	633,501	63,965
Prosecuting Attorney	-	134,438	134,438	-
Regional Planner	79,479	25,069	154,148	(49,600)
Lp Co Pioneer Cemetary Comm	(12,773)	23,928	38,330	(27,175)
Suppl. Juvenile Circuit Court	3,847	12,405	17,200	(948)
Sheriffs Donation Fund	1,025	-	-	1,025
KIDC Project	67,756	5,250,000	413,251	4,904,505
Michigan City Del. Sanitation	3,606	7,420	7,420	3,606
Big City Seat Belt Enforce Pro	(50)	-	-	(50)
Jsc United Way Tobacco Ed	(82,720)	100,541	25,032	(7,211)
Jail Drug Treatment Program	2,057	10,669	10,100	2,626
Cap. Improv. Hotel-Motel Tax	-	1,273,633	1,273,633	-
US 421 Storm Water Project	-	453,323	344,823	108,500
Park Dept Special Non Oper Fd	35,807	54,021	66,155	23,673
New Reassessment 105	2,260,612	326,101	1,483,591	1,103,122
Sup Ct #3 Adult Supplemental	716,453	230,805	412,700	534,558
Welfare-Family & Children Fund	3,968,457	156,429	-	4,124,886
Jsc Elect Monitor & Home Deten	40,802	5,144	19,300	26,646
Solid Waste User Fees	59,642	1,918,083	1,918,083	59,642
Center Twp. Poor Relief	(91)	44,735	65,947	(21,303)
Pictomerty Fund	36,927	-	-	36,927
Co. Sheriff Cont Education	27,813	22,692	29,247	21,258
Pioneer Cemetary Donation Fund	58,865	22,652	16,465	65,052
Lp Co Haz. Mat. Team Donations	4,549	-	-	4,549
E.M.S. Donations	11,130	1,880	-	13,010
LP CO Emergency Response GR	(2,204)	-	-	(2,204)
Harmony House Visit center	9	-	-	9
Jsc Food Program	9,630	40,119	29,659	20,090
Communicable Disease	99,856	82,439	106,361	75,934
Alcohol Prevention Grant	6	-	-	6
Bioterrorism Grant Fund	27,000	-	-	27,000
Family Reunification Grant	59,863	59,863	119,727	(1)
Juvenile Act Block Grant	(2,165)	7,687	5,440	82
2004 Reassessment	-	900	-	900
Casa Crime Victim Assis Grant	7,200	-	-	7,200
Safe Keeping Metro Operation	2,601	-	-	2,601
Community Corrections Fund	(14,860)	649,943	560,308	74,775
KKK Valley Operat Roundup Gr	4	-	-	4
Neutral Zone Grant	8,126	-	-	8,126
Recycled Road Fund	23	-	-	23
Rolling Prairie Sewer Project	-	200,000	58,503	141,497
Lcc/Sub Abuse Relape Prevent	2,227	550	550	2,227
Indiana Lake Michigan Beach Pr	-	12,504	11,900	604
METRO OPS Sheriff equitable	2,614	-	-	2,614
Asset Forfeitures	8,600	14,045	6,837	15,808
Fy 2000 Local Law Enforc Block	104	-	-	104
Tuberculosis Outreach Project	72	-	-	72
Prosec. Victim Advocate Grant	(13,887)	80,070	78,951	(12,768)
Teen Court Grant	3	-	-	3
2001 Local Law Enforcement	22	-	-	22
Lepc-Hmta Planning Grant	29,447	-	-	29,447
Lepc-Hmta Training Grant	28,664	-	-	28,664
2002 Local Law Enforce Block	36	-	-	36
D.U.I. Enforcement	83	-	-	83
Metro Op Jag 10K & Under	(6,216)	-	-	(6,216)
Family Court Fund	15,120	7,600	17,985	4,735

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

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

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Co-Op Ext & 4H Build Indiana	75,000	5,106	56,775	23,331
Comm. Corrections State Grant	38,315	605,567	443,469	200,413
Juv. Service Cntr State Grants	79,750	70,845	81,227	69,368
Beach Act Grant	34,420	-	-	34,420
Adult Protective Services	(26,549)	143,418	148,968	(32,099)
Eleven Co. Drainage Bd. Fund	106	-	-	106
Kankakee River Maintenance	900	1,000	1,000	900
Co. Hlth Environmental Fund	59,874	-	-	59,874
Common School Principal	668	-	-	668
Dorothy S Crowley Juv Ser Cntr	2,712	5,884	4,872	3,724
Spay & Neuter Fund	13,963	7,160	4,410	16,713
Lp Co Juv Services Treat. Acct	1,857	-	-	1,857
County Home Grant	1,185	-	-	1,185
Planning Contract Grant	10,718	-	-	10,718
Recycled Road	405	-	-	405
Sup 1 Voc Training Supv	(9,888)	-	-	(9,888)
Sheriff-In Car Video Grant	3,585	-	-	3,585
County Match - Juv Acct Grant	9,968	-	-	9,968
JSC Residents Ed Fund	14,207	22,241	23,954	12,494
Law Enforcement Fund	130	-	-	130
Children Psychiatric Resident	15,085	2,980	-	18,065
2004 Local Law Enforce block	1	-	-	1
First Responder Equip Grant	774	-	-	774
EMA Homeland Security Grant	46	-	-	46
Adult CTP Grant	62,895	18,885	69,204	12,576
Fire&Bldg Svcs Training Grant	144	-	-	144
Juvy CTP Grant	35,672	-	36,672	(1,000)
Court Interpreter Fee Fund	565	2,658	2,924	299
Jail Literacy & Mentoring	2,692	-	-	2,692
DUI Enforce Alco-Sensors ins	5,990	-	-	5,990
Non Reverting MS4 Fund	6,043	1,206	1,480	5,769
Neighborhood Court Fund	450	355	-	805
EMA Foundation Grant	-	89,188	31,181	58,007
DUI Task Force Indiana Grant	8,692	28,554	27,099	10,147
Big City/Big County Enforcemen	2,111	24,623	24,893	1,841
Dangerous Driving Enforce Gr	5,663	21,596	27,224	35
State Rd 2 Project Grant	113,773	-	-	113,773
Edward Byrne Justice Grant	6,846	7,973	-	14,819
Delinquency Prevention Program	-	8,234	-	8,234
Court Improvement Program	5,972	14,233	5,122	15,083
LaPorte Sup Ct No 1 Reentry Ct	600	250	846	4
Energy Efficiency Conser Grant	-	88,729	88,729	-
LCC Grant	1,545	7,975	4,222	5,298
Information Sharing Project	39,900	400,010	400,010	39,900
Jail Bond Fund	436,698	1,212,022	1,170,221	478,499
Jail Bond Reduction	12,220,916	-	12,041,100	179,816
Cedit Fund	93,669	4,699,466	3,830,590	962,545
Purdue Ext Building Project	-	869,259	862,640	6,619
Domestic Relations	52,869	10,510	-	63,379
Sale Of County Owned Property	67,382	-	-	67,382
Sup CT #3 Admin Fees	502,493	60,930	265	563,158
Payroll	2,709	17,645,599	17,645,599	2,709
Payroll Deductions Fund	37,031	25,423,295	25,423,275	37,051
Insurance 125 Reimbursement Fd	13,034	-	-	13,034
Ruth Rohrabough Memorial Fund	54,215	-	-	54,215
Totals	\$ 122,959,170	\$ 256,002,960	\$ 272,702,660	\$ 106,259,470

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

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,

LAPORTE 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, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

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

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

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

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.

LAPORTE 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. 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.

LAPORTE 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.

Note 7. Subsequent Events

LaPorte County Property Taxes

For the past six property tax years LaPorte County has been unable to establish approved assessment amounts for county-wide properties. This has caused the County to bill property tax owners based on "provisional" tax bills since the 2006 payable 2007 property tax billing year. In November 2010 LaPorte County completed an approved assessment of property values for the 2006 payable 2007 property tax year. Reconciling tax bills for that tax year were billed and settled by the County to local units of government in the summer of 2011. Reconciling tax bills for 2007 Payable 2008 were due from taxpayers on March 1, 2012, and subsequently settled by the County to local units of government in the summer of 2012. These delays and uncertainties have resulted in a lower than budgeted property tax collection rate for the County. It is undeterminable how much property tax collections the County will receive once all the reconciliation bills have been distributed and the collections received.

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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: <http://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 prepared and/or approved by management of the County. It is presented as intended by the County.

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

	General Fund	County Highway	Local Rd & St	Sheriff Accident Report Fund	Fire Arms Training Fund	Park & Rec Non Reverting	County Health Dept.	Lp Co. Alcohol & Drug Ser. Fee
Cash and investments - beginning	\$ (7,534,272)	\$ (264,313)	\$ 261,705	\$ 4,126	\$ 71,019	\$ 8,718	\$ 48,115	\$ -
Receipts:								
Taxes	19,379,687	-	-	-	-	-	795,779	-
Licenses and permits	33,893	12,509	-	-	22,640	-	-	-
Intergovernmental	2,727,576	3,292,912	704,232	-	-	-	100,373	-
Charges for services	4,058,988	-	-	-	-	-	302,924	-
Fines and forfeits	695,232	-	-	-	-	-	-	-
Other receipts	10,740,857	382,854	4,087	2,296	-	40	103,945	138,294
Total receipts	37,636,233	3,688,275	708,319	2,296	22,640	40	1,303,021	138,294
Disbursements:								
Personal services	29,440,883	2,749,091	-	-	-	-	1,189,263	125,093
Supplies	1,680,368	412,390	325,980	70	42,963	-	93,770	1,498
Other services and charges	6,203,231	121,805	398,005	-	-	-	124,521	11,704
Capital outlay	306,351	-	95,068	-	-	-	-	-
Other disbursements	402,924	-	-	-	-	-	-	-
Total disbursements	38,033,757	3,283,286	819,053	70	42,963	-	1,407,554	138,295
Excess (deficiency) of receipts over disbursements	(397,524)	404,989	(110,734)	2,226	(20,323)	40	(104,533)	(1)
Cash and investments - ending	\$ (7,931,796)	\$ 140,676	\$ 150,971	\$ 6,352	\$ 50,696	\$ 8,758	\$ (56,418)	\$ (1)

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

	Contractor Registration Fee	LP Animal Control Citation Fee	Law Enforce Contn Education	Vehicle Inspection Fund	Clerks Record Perpetuation	Unsafe Building Fund	River Boat Admissions Tax	E-911
Cash and investments - beginning	\$ 257,174	\$ 5,075	\$ 265,557	\$ 1,709	\$ 174,205	\$ 57,793	\$ 11,358,332	\$ 979,726
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	87,509
Fines and forfeits	-	-	37,866	-	4,691	-	-	-
Other receipts	154,811	1,250	-	815	39,271	23,225	4,338,096	1,193,111
Total receipts	154,811	1,250	37,866	815	43,962	23,225	4,338,096	1,280,620
Disbursements:								
Personal services	-	-	-	-	-	-	-	858,339
Supplies	84,371	-	10,668	2,090	43,558	33,525	1,792,657	491,678
Other services and charges	20,094	-	-	-	-	-	-	425,986
Capital outlay	-	-	-	-	-	-	74,548	73,489
Other disbursements	900	-	-	-	-	-	1,609,363	-
Total disbursements	105,365	-	10,668	2,090	43,558	33,525	3,476,568	1,849,492
Excess (deficiency) of receipts over disbursements	49,446	1,250	27,198	(1,275)	404	(10,300)	861,528	(568,872)
Cash and investments - ending	\$ 306,620	\$ 6,325	\$ 292,755	\$ 434	\$ 174,609	\$ 47,493	\$ 12,219,860	\$ 410,854

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

	County Drug Free Comm. Fund	Ditch Maintenance Fund	Local Emerg Plan&Right To Know	Pros Title 4D Incentive 10-99	Co. Extradition Fund	Recorder's Record Perpetuation	Co. User Fee Fund	Local Hlth Maintenance Fund
Cash and investments - beginning	\$ 12,538	\$ 387,427	\$ 138,971	\$ 268,811	\$ 28,654	\$ 341,765	\$ 373,425	\$ 70,036
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	20,186	-	-	-	119,598	-	-
Fines and forfeits	86,806	-	-	-	6,000	-	256,348	-
Other receipts	9,264	-	9,564	110,508	-	193	-	72,672
Total receipts	96,070	20,186	9,564	110,508	6,000	119,791	256,348	72,672
Disbursements:								
Personal services	-	-	-	-	-	16,831	-	67,044
Supplies	90,094	-	9,593	8,789	-	1,513	245,993	1,880
Other services and charges	-	23,439	-	-	-	53,371	-	9,734
Capital outlay	-	-	-	-	-	-	-	7,876
Other disbursements	-	-	-	-	-	-	143,192	-
Total disbursements	90,094	23,439	9,593	8,789	-	71,715	389,185	86,534
Excess (deficiency) of receipts over disbursements	5,976	(3,253)	(29)	101,719	6,000	48,076	(132,837)	(13,862)
Cash and investments - ending	\$ 18,514	\$ 384,174	\$ 138,942	\$ 370,530	\$ 34,654	\$ 389,841	\$ 240,588	\$ 56,174

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

	Pros. Pretrial Div. & Deferral	Gal/Casa Guardian User Fee Fd.	Real Estate Endorsement Fee	County Corrections Fund	Supplemental Public Defender	Clerk Title 4D Incentive 10-99	Surveyor'S Corner Perpetuation	Jury Fee Fund
Cash and investments - beginning	\$ 81,214	\$ 3,990	\$ 175,153	\$ 49,059	\$ 237,194	\$ 212,347	\$ 46,316	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	11,979	-	-	-	16,605	-
Fines and forfeits	-	-	-	-	32,047	-	-	23,086
Other receipts	389,249	37,005	-	78,399	-	146,900	-	20,607
Total receipts	389,249	37,005	11,979	78,399	32,047	146,900	16,605	43,693
Disbursements:								
Personal services	46,933	-	-	-	-	-	-	-
Supplies	264,437	40,995	4,136	63,978	-	2,410	31,431	43,693
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	311,370	40,995	4,136	63,978	-	2,410	31,431	43,693
Excess (deficiency) of receipts over disbursements	77,879	(3,990)	7,843	14,421	32,047	144,490	(14,826)	-
Cash and investments - ending	\$ 159,093	\$ -	\$ 182,996	\$ 63,480	\$ 269,241	\$ 356,837	\$ 31,490	\$ -

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

	Emergency Reserve Fund	Sales Disclosure	Tobacco Master Fund	County Child Advocacy	County Identification Sec Prot	WIRELESS 911	I 94 US ROUTE 421 TIF	Major Moves Fund
Cash and investments - beginning	\$ 9,957,073	\$ 76,527	\$ 95,201	\$ 1,389	\$ 158,954	\$ 210,413	\$ 223,742	\$ 17,893,048
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	7,645	-	-	20,874	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	33	22	-	677,305	142	86,224
Total receipts	-	7,645	33	22	20,874	677,305	142	86,224
Disbursements:								
Personal services	-	-	-	-	-	97,433	-	-
Supplies	-	27,087	46,145	-	672	6,363	291,320	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	9,000,000	-	49,089	-	-	-	-	5,200,000
Total disbursements	9,000,000	27,087	95,234	-	672	103,796	291,320	5,200,000
Excess (deficiency) of receipts over disbursements	(9,000,000)	(19,442)	(95,201)	22	20,202	573,509	(291,178)	(5,113,776)
Cash and investments - ending	\$ 957,073	\$ 57,085	\$ -	\$ 1,411	\$ 179,156	\$ 783,922	\$ (67,436)	\$ 12,779,272

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

	County Option Dog Tax	Recorder	Co Elected Officials Training	Cty Cumulative Capital Devel.	Cumulative Bridge Fund	General Drain Improve. Fund	Group Health Ins Fund	Sheriffs Pension Fee Fund
Cash and investments - beginning	\$ 16,431	\$ -	\$ -	\$ 2,513,496	\$ 11,219,527	\$ 24,876	\$ 1,666,218	\$ 46,235
Receipts:								
Taxes	-	-	-	694,429	1,266,426	-	-	-
Licenses and permits	5,275	-	-	-	-	-	-	-
Intergovernmental	-	-	-	87,064	174,140	-	-	-
Charges for services	-	28,133	-	-	-	-	-	170,141
Fines and forfeits	-	-	-	-	-	-	-	68,820
Other receipts	-	-	672	100	197,456	-	7,793,903	738,828
Total receipts	5,275	28,133	672	781,593	1,638,022	-	7,793,903	977,789
Disbursements:								
Personal services	-	-	-	-	336,910	-	-	-
Supplies	786	-	-	497,410	1,267,746	1,833	7,323,037	981,007
Other services and charges	-	-	-	-	128,768	-	-	-
Capital outlay	-	-	-	-	37,789	-	-	-
Other disbursements	2,500	-	-	175,000	-	-	-	-
Total disbursements	3,286	-	-	672,410	1,771,213	1,833	7,323,037	981,007
Excess (deficiency) of receipts over disbursements	1,989	28,133	672	109,183	(133,191)	(1,833)	470,866	(3,218)
Cash and investments - ending	\$ 18,420	\$ 28,133	\$ 672	\$ 2,622,679	\$ 11,086,336	\$ 23,043	\$ 2,137,084	\$ 43,017

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

	Congress School Fund Principal	LaPorte County Juv Services	City & Town Court Cost Fund	Congress School Fund Interest	Sup 1 2 & 4 Clerks Office	Tax Sale Surplus	Excess Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 55,606	\$ 9,839	\$ 44,040	\$ 18,030	\$ 200,000	\$ 75,742	\$ 354,020	\$ 23,823
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	14,431
Fines and forfeits	-	-	43,928	-	3,842,417	-	-	10,243
Other receipts	-	-	-	-	-	-	1,438,585	-
Total receipts	-	-	43,928	-	3,842,417	-	1,438,585	24,674
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	55,606	-	-	18,030	-	-	981,499	45,421
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,768,321	-	-	-
Total disbursements	55,606	-	-	18,030	3,768,321	-	981,499	45,421
Excess (deficiency) of receipts over disbursements	(55,606)	-	43,928	(18,030)	74,096	-	457,086	(20,747)
Cash and investments - ending	\$ -	\$ 9,839	\$ 87,968	\$ -	\$ 274,096	\$ 75,742	\$ 811,106	\$ 3,076

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

	State Sales Disclosure Fund	Overweight Fund	County Home	Bulletproof Vest Program	Infraction Judgement	Inheritance Tax	Special Death Benefit Fees	Educational Plate Fund
Cash and investments - beginning	\$ 615	\$ 2,350	\$ 13,183	\$ 86	\$ 29,691	\$ 767,646	\$ 1,400	\$ 19
Receipts:								
Taxes	-	-	-	-	-	1,988,346	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	16,184	-	-	385,256	-	17,392	-
Other receipts	7,645	-	167,852	-	-	-	-	3,506
Total receipts	7,645	16,184	167,852	-	385,256	1,988,346	17,392	3,506
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	7,420	18,534	-	-	388,265	-	17,232	3,506
Other services and charges	-	-	-	-	-	2,278,071	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	168,684	-	-	-	-	-
Total disbursements	7,420	18,534	168,684	-	388,265	2,278,071	17,232	3,506
Excess (deficiency) of receipts over disbursements	225	(2,350)	(832)	-	(3,009)	(289,725)	160	-
Cash and investments - ending	\$ 840	\$ -	\$ 12,351	\$ 86	\$ 26,682	\$ 477,921	\$ 1,560	\$ 19

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

	Mortgage Recording Fee Fund	Child Restraint Fee	HEA 1001 St Hmd Credit Fund	Settlement Fund	Conservancy Dist Settlement	Clerks Office Laporte	Treasurer	Sip Ct Adult Probation
Cash and investments - beginning	\$ 878	\$ 325	\$ 3,781,541	\$ 16,668,697	\$ -	\$ 1,027,874	\$ 25,888,408	\$ 7,822
Receipts:								
Taxes	-	-	-	85,840,988	-	-	-	-
Licenses and permits	-	-	-	243,792	-	-	-	-
Intergovernmental	-	-	-	11,002,822	-	-	-	-
Charges for services	8,993	-	-	88,661	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,441,510	-	112,750
Other receipts	-	5,565	-	17,008,660	67,618	-	-	-
Total receipts	8,993	5,565	-	114,184,923	67,618	7,441,510	-	112,750
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	8,940	5,640	-	4,722,011	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	98,645	-	-	-	-
Other disbursements	-	-	-	106,313,963	-	7,248,434	-	109,548
Total disbursements	8,940	5,640	-	111,134,619	-	7,248,434	-	109,548
Excess (deficiency) of receipts over disbursements	53	(75)	-	3,050,304	67,618	193,076	-	3,202
Cash and investments - ending	\$ 931	\$ 250	\$ 3,781,541	\$ 19,719,001	\$ 67,618	\$ 1,220,950	\$ 25,888,408	\$ 11,024

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

	Circuit Court Juv Prob Mich City	Circuit Court Juv Prob	Board Of Ed	LaPorte County Sheriff	Community Corrections	Prosecuting Attorney	Regional Planner	Lp Co Pioneer Cemetery Comm
Cash and investments - beginning	\$ -	\$ 10,879	\$ 2,257	\$ 47,399	\$ 49,329	\$ -	\$ 79,479	\$ (12,773)
Receipts:								
Taxes	-	-	-	-	-	-	22,296	21,127
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,773	2,773
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	8,467	12,642	-	-	-	134,438	-	-
Other receipts	-	-	2,720	-	648,137	-	-	28
Total receipts	8,467	12,642	2,720	-	648,137	134,438	25,069	23,928
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,219
Supplies	-	-	-	-	-	-	154,148	403
Other services and charges	-	-	-	-	-	-	-	30,708
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	10,655	17,200	4,978	-	633,501	134,438	-	-
Total disbursements	10,655	17,200	4,978	-	633,501	134,438	154,148	38,330
Excess (deficiency) of receipts over disbursements	(2,188)	(4,558)	(2,258)	-	14,636	-	(129,079)	(14,402)
Cash and investments - ending	\$ (2,188)	\$ 6,321	\$ (1)	\$ 47,399	\$ 63,965	\$ -	\$ (49,600)	\$ (27,175)

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

	Suppl. Juvenile Circuit Court	Sheriffs Donation Fund	KIDC Project	Michigan City Del. Sanitation	Big City Seat Belt Enforce Pro	Jsc United Way Tobacco Ed	Jail Drug Treatment Program	Cap. Improv. Hotel-Motel Tax
Cash and investments - beginning	\$ 3,847	\$ 1,025	\$ 67,756	\$ 3,606	\$ (50)	\$ (82,720)	\$ 2,057	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	12,405	-	-	-	-	-	-	-
Other receipts	-	-	5,250,000	7,420	-	100,541	10,669	1,273,633
Total receipts	12,405	-	5,250,000	7,420	-	100,541	10,669	1,273,633
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	378,179	7,420	-	22,532	10,100	1,273,633
Other services and charges	-	-	35,072	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,200	-	-	-	-	2,500	-	-
Total disbursements	17,200	-	413,251	7,420	-	25,032	10,100	1,273,633
Excess (deficiency) of receipts over disbursements	(4,795)	-	4,836,749	-	-	75,509	569	-
Cash and investments - ending	\$ (948)	\$ 1,025	\$ 4,904,505	\$ 3,606	\$ (50)	\$ (7,211)	\$ 2,626	\$ -

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

	US 421 Storm Water Project	Park Dept Special Non Oper Fd	New Reassessment 105	Sup Ct #3 Adult Supplemental	Welfare-Family & Children Fund	Jsc Elect Monitor & Home Deten	Solid Waste User Fees	Center Twp. Poor Relief
Cash and investments - beginning	\$ -	\$ 35,807	\$ 2,260,612	\$ 716,453	\$ 3,968,457	\$ 40,802	\$ 59,642	\$ (91)
Receipts:								
Taxes	-	1,671	289,851	-	156,429	-	-	41,517
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	36,046	-	-	-	-	3,218
Charges for services	-	-	-	38	-	-	-	-
Fines and forfeits	-	-	-	220,700	-	-	-	-
Other receipts	453,323	52,350	204	10,067	-	5,144	1,918,083	-
Total receipts	453,323	54,021	326,101	230,805	156,429	5,144	1,918,083	44,735
Disbursements:								
Personal services	-	-	127,753	11,425	-	-	-	-
Supplies	344,823	66,155	3,593	21,870	-	19,300	1,918,083	65,947
Other services and charges	-	-	1,350,006	89,542	-	-	-	-
Capital outlay	-	-	2,239	279,208	-	-	-	-
Other disbursements	-	-	-	10,655	-	-	-	-
Total disbursements	344,823	66,155	1,483,591	412,700	-	19,300	1,918,083	65,947
Excess (deficiency) of receipts over disbursements	108,500	(12,134)	(1,157,490)	(181,895)	156,429	(14,156)	-	(21,212)
Cash and investments - ending	\$ 108,500	\$ 23,673	\$ 1,103,122	\$ 534,558	\$ 4,124,886	\$ 26,646	\$ 59,642	\$ (21,303)

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

	Pictometry Fund	Co. Sheriff Cont Education	Pioneer Cemetery Donation Fund	Lp Co Haz. Mat. Team Donations	E.M.S. Donations	LP CO Emergency Response GR	Harmony House Visit center	Jsc Food Program
Cash and investments - beginning	\$ 36,927	\$ 27,813	\$ 58,865	\$ 4,549	\$ 11,130	\$ (2,204)	\$ 9	\$ 9,630
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	22,692	22,652	-	1,880	-	-	40,119
Total receipts	-	22,692	22,652	-	1,880	-	-	40,119
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	29,247	16,465	-	-	-	-	29,659
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	29,247	16,465	-	-	-	-	29,659
Excess (deficiency) of receipts over disbursements	-	(6,555)	6,187	-	1,880	-	-	10,460
Cash and investments - ending	\$ 36,927	\$ 21,258	\$ 65,052	\$ 4,549	\$ 13,010	\$ (2,204)	\$ 9	\$ 20,090

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

	Communicable Disease	Alcohol Prevention Grant	Bioterrorism Grant Fund	Family Reunification Grant	Juvenile Acct Block Grant	2004 Reassessment	Casa Crime Victim Assis Grant	Safe Keeping Metro Operation
Cash and investments - beginning	\$ 99,856	\$ 6	\$ 27,000	\$ 59,863	\$ (2,165)	\$ -	\$ 7,200	\$ 2,601
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	82,439	-	-	59,863	7,687	900	-	-
Total receipts	82,439	-	-	59,863	7,687	900	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	106,361	-	-	-	5,440	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	119,727	-	-	-	-
Total disbursements	106,361	-	-	119,727	5,440	-	-	-
Excess (deficiency) of receipts over disbursements	(23,922)	-	-	(59,864)	2,247	900	-	-
Cash and investments - ending	\$ 75,934	\$ 6	\$ 27,000	\$ (1)	\$ 82	\$ 900	\$ 7,200	\$ 2,601

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

	Community Corrections Fund	KKK Valley Operat Roundup Gr	Neutral Zone Grant	Recycled Road Fund	Rolling Prairie Sewer Project	Lcc/Sub Abuse Relape Prevent	Indiana Lake Michigan Beach Pr	METRO OPS Sheriff equitable
Cash and investments - beginning	\$ (14,860)	\$ 4	\$ 8,126	\$ 23	\$ -	\$ 2,227	\$ -	\$ 2,614
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	579,461	-	-	-	-	-	-	-
Other receipts	70,482	-	-	-	200,000	550	12,504	-
Total receipts	649,943	-	-	-	200,000	550	12,504	-
Disbursements:								
Personal services	436,863	-	-	-	-	-	3,970	-
Supplies	6,294	-	-	-	58,503	550	7,930	-
Other services and charges	64,066	-	-	-	-	-	-	-
Capital outlay	49,680	-	-	-	-	-	-	-
Other disbursements	3,405	-	-	-	-	-	-	-
Total disbursements	560,308	-	-	-	58,503	550	11,900	-
Excess (deficiency) of receipts over disbursements	89,635	-	-	-	141,497	-	604	-
Cash and investments - ending	\$ 74,775	\$ 4	\$ 8,126	\$ 23	\$ 141,497	\$ 2,227	\$ 604	\$ 2,614

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

	Asset Forfeitures	Stepping Stone Vict. Adv. Prog	Juv Justice And Delinq Prev	2003 Local Law Enforc Block Gr	Fy 2000 Local Law Enforc Block	Tuberculosis Outreach Project	Prosec. Victim Advocate Grant	Teen Court Grant
Cash and investments - beginning	\$ 8,600	\$ -	\$ -	\$ -	\$ 104	\$ 72	\$ (13,887)	\$ 3
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,045	-	-	-	-	-	80,070	-
Total receipts	14,045	-	-	-	-	-	80,070	-
Disbursements:								
Personal services	-	-	-	-	-	-	78,184	-
Supplies	6,837	-	-	-	-	-	767	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	6,837	-	-	-	-	-	78,951	-
Excess (deficiency) of receipts over disbursements	7,208	-	-	-	-	-	1,119	-
Cash and investments - ending	\$ 15,808	\$ -	\$ -	\$ -	\$ 104	\$ 72	\$ (12,768)	\$ 3

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

	2001 Local Law Enforcement	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant	2002 Local Law Enforce Block	D.U.I. Enforcement	Metro Op Jag 10K & Under	Family Court Fund	Co-Op Ext & 4H Build Indiana
Cash and investments - beginning	\$ 22	\$ 29,447	\$ 28,664	\$ 36	\$ 83	\$ (6,216)	\$ 15,120	\$ 75,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,600	5,106
Total receipts	-	-	-	-	-	-	7,600	5,106
Disbursements:								
Personal services	-	-	-	-	-	-	17,985	-
Supplies	-	-	-	-	-	-	-	56,775
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	17,985	56,775
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(10,385)	(51,669)
Cash and investments - ending	\$ 22	\$ 29,447	\$ 28,664	\$ 36	\$ 83	\$ (6,216)	\$ 4,735	\$ 23,331

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

	Harmony House Of Laporte Co	Comm. Corrections State Grant	Juv. Service Cntr State Grants	Beach Act Grant	Adult Protective Services	Eleven Co. Drainage Bd. Fund	Kankakee River Maintenance	Co. Hlth Environmental Fund
Cash and investments - beginning	\$ -	\$ 38,315	\$ 79,750	\$ 34,420	\$ (26,549)	\$ 106	\$ 900	\$ 59,874
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	480,733	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	124,834	70,845	-	143,418	-	1,000	-
Total receipts	-	605,567	70,845	-	143,418	-	1,000	-
Disbursements:								
Personal services	-	418,917	-	-	143,903	-	-	-
Supplies	-	8,141	11,376	-	5,065	-	1,000	-
Other services and charges	-	16,411	4,880	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	64,971	-	-	-	-	-
Total disbursements	-	443,469	81,227	-	148,968	-	1,000	-
Excess (deficiency) of receipts over disbursements	-	162,098	(10,382)	-	(5,550)	-	-	-
Cash and investments - ending	\$ -	\$ 200,413	\$ 69,368	\$ 34,420	\$ (32,099)	\$ 106	\$ 900	\$ 59,874

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

	Common School Principal	Dorothy S Crowley Juv Ser Cntr	Spay & Neuter Fund	Lp Co Juv Services Treat. Acct	County Home Grant	Planning Contract Grant	Recycled Road	Sup 1 Voc Training Supv
Cash and investments - beginning	\$ 668	\$ 2,712	\$ 13,963	\$ 1,857	\$ 1,185	\$ 10,718	\$ 405	\$ (9,888)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,884	7,160	-	-	-	-	-
Total receipts	-	5,884	7,160	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	4,872	4,410	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	4,872	4,410	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,012	2,750	-	-	-	-	-
Cash and investments - ending	\$ 668	\$ 3,724	\$ 16,713	\$ 1,857	\$ 1,185	\$ 10,718	\$ 405	\$ (9,888)

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

	Sheriff-In Car Video Grant	County Match - Juv Acct Grant	JSC Residents Ed Fund	Law Enforcement Fund	Children Psychiatric Resident	2004 Local Law Enforce block	First Responder Equip Grant	EMA Homeland Security Grant
Cash and investments - beginning	\$ 3,585	\$ 9,968	\$ 14,207	\$ 130	\$ 15,085	\$ 1	\$ 774	\$ 46
Receipts:								
Taxes	-	-	-	-	2,980	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	22,241	-	-	-	-	-
Total receipts	-	-	22,241	-	2,980	-	-	-
Disbursements:								
Personal services	-	-	23,954	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	23,954	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(1,713)	-	2,980	-	-	-
Cash and investments - ending	\$ 3,585	\$ 9,968	\$ 12,494	\$ 130	\$ 18,065	\$ 1	\$ 774	\$ 46

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

	Adult CTP Grant	Fire&Bldg Svcs Training Grant	Juvy CTP Grant	Court Interpreter Fee Fund	Jail Literacy & Mentoring	DUI Enforce Alco-Sensors ins	Non Reverting MS4 Fund	Neighborhood Court Fund
Cash and investments - beginning	\$ 62,895	\$ 144	\$ 35,672	\$ 565	\$ 2,692	\$ 5,990	\$ 6,043	\$ 450
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	18,885	-	-	2,658	-	-	1,206	355
Total receipts	18,885	-	-	2,658	-	-	1,206	355
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	2,924	-	-	1,480	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	69,204	-	36,672	-	-	-	-	-
Total disbursements	69,204	-	36,672	2,924	-	-	1,480	-
Excess (deficiency) of receipts over disbursements	(50,319)	-	(36,672)	(266)	-	-	(274)	355
Cash and investments - ending	\$ 12,576	\$ 144	\$ (1,000)	\$ 299	\$ 2,692	\$ 5,990	\$ 5,769	\$ 805

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

	EMA Foundation Grant	DUI Task Force Indiana Grant	Big City/Big County Enforcemen	Dangerous Driving Enforce Gr	State Rd 2 Project Grant	Edward Byrne Justice Grant	Delinquency Prevention Program	Court Improvement Program
Cash and investments - beginning	\$ -	\$ 8,692	\$ 2,111	\$ 5,663	\$ 113,773	\$ 6,846	\$ -	\$ 5,972
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	89,188	28,554	24,623	21,596	-	7,973	8,234	14,233
Total receipts	89,188	28,554	24,623	21,596	-	7,973	8,234	14,233
Disbursements:								
Personal services	-	27,099	24,893	27,224	-	-	-	-
Supplies	31,181	-	-	-	-	-	-	2,622
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	2,500
Total disbursements	31,181	27,099	24,893	27,224	-	-	-	5,122
Excess (deficiency) of receipts over disbursements	58,007	1,455	(270)	(5,628)	-	7,973	8,234	9,111
Cash and investments - ending	\$ 58,007	\$ 10,147	\$ 1,841	\$ 35	\$ 113,773	\$ 14,819	\$ 8,234	\$ 15,083

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

	LaPorte Sup Ct No 1 Reentry Ct	Energy Efficiency Conser Grant	LCC Grant	Information Sharing Project	Jail Bond Fund	Jail Bond Reduction	Cedit Fund	Purdue Ext Building Project
Cash and investments - beginning	\$ 600	\$ -	\$ 1,545	\$ 39,900	\$ 436,698	\$ 12,220,916	\$ 93,669	\$ -
Receipts:								
Taxes	-	-	-	-	1,076,712	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	135,310	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	250	88,729	7,975	400,010	-	-	4,699,466	869,259
Total receipts	250	88,729	7,975	400,010	1,212,022	-	4,699,466	869,259
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	846	88,729	4,222	400,010	1,170,221	12,041,100	3,385,590	862,640
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	445,000	-
Total disbursements	846	88,729	4,222	400,010	1,170,221	12,041,100	3,830,590	862,640
Excess (deficiency) of receipts over disbursements	(596)	-	3,753	-	41,801	(12,041,100)	868,876	6,619
Cash and investments - ending	\$ 4	\$ -	\$ 5,298	\$ 39,900	\$ 478,499	\$ 179,816	\$ 962,545	\$ 6,619

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

	Domestic Relations	Sale Of County Owned Property	Sup CT #3 Admin Fees	Payroll	Payroll Deductions Fund	Insurance 125 Reimbursement Fd	Ruth Rohrbaugh Memorial Fund	Totals
Cash and investments - beginning	\$ 52,869	\$ 67,382	\$ 502,493	\$ 2,709	\$ 37,031	\$ 13,034	\$ 54,215	\$ 122,959,170
Receipts:								
Taxes	-	-	-	-	223,083	-	-	111,801,321
Licenses and permits	-	-	-	-	-	-	-	318,109
Intergovernmental	-	-	-	-	134,077	-	-	18,884,049
Charges for services	-	-	90	-	45,021	-	-	5,001,816
Fines and forfeits	10,510	-	-	-	165	-	-	14,059,364
Other receipts	-	-	60,840	17,645,599	25,020,949	-	-	105,938,301
Total receipts	10,510	-	60,930	17,645,599	25,423,295	-	-	256,002,960
Disbursements:								
Personal services	-	-	-	17,645,599	25,357,812	-	-	79,280,620
Supplies	-	-	265	-	4	-	-	45,177,750
Other services and charges	-	-	-	-	-	-	-	11,389,414
Capital outlay	-	-	-	-	-	-	-	1,024,893
Other disbursements	-	-	-	-	65,459	-	-	135,829,983
Total disbursements	-	-	265	17,645,599	25,423,275	-	-	272,702,680
Excess (deficiency) of receipts over disbursements	10,510	-	60,665	-	20	-	-	(16,699,700)
Cash and investments - ending	\$ 63,379	\$ 67,382	\$ 563,158	\$ 2,709	\$ 37,051	\$ 13,034	\$ 54,215	\$ 106,259,470

LAPORTE 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>\$ 576,990</u>	<u>\$ -</u>

LAPORTE 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 168,830
Buildings	38,030,751
Improvements other than buildings	748,992
Machinery, equipment and vehicles	<u>19,838,219</u>
Total capital assets	<u>\$ 58,786,792</u>

LAPORTE COUNTY
OTHER REPORTS

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

County Auditor
Clerk of the Circuit Court
County Recorder
County Treasurer
Board of County Commissioners
Emergency Telephone System Fees

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 LAPORTE COUNTY, INDIANA

Compliance

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

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

STATE BOARD OF ACCOUNTS

July 31, 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.

LAPORTE 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		\$ 14,006
National School Lunch Program	10.555		<u>22,009</u>
Total for cluster			<u>36,015</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		<u>4,103</u>
Total for federal grantor agency			<u>40,118</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
CDBG - State Administered CDBG Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DR2-09-125	<u>83,904</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575		<u>78,951</u>
JAG Program Cluster			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Programs/ Grants to States and Territories	16.803	09-JRA-024	<u>400,010</u>
Total for federal grantor agency			<u>478,961</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-11-04-04-11	24,893
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	CA-2011-08-01-11	<u>21,596</u>
Total for federal grantor agency			<u>46,489</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through National Energy Technology Laboratory			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		<u>88,729</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		<u>135,826</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor			482,761
Clerk of the Circuit Court			59,123
Indirect Costs			175,605
Incentive			<u>11,199</u>
Total for program			<u>728,688</u>
Total for federal grantor agency			<u>864,514</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	C44P-1-335A	<u>19,924</u>
Total federal awards expended			<u>\$ 1,622,639</u>

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

LAPORTE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the LaPorte 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.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Disclaimer
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiency identified?	None reported
Noncompliance material to financial statements noted?	Yes

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.803	ARRA – Edward Byrne Memorial Justice Assistance Grant(JAG) Programs/ Grants to States and Territories
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
--	----

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FINDING 2011-1 - FINANCIAL STATEMENT OPINION

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. Due to these deficiencies, the independent auditor's opinion on the financial statements was disclaimed for the year 2011. We believe the following deficiency constitutes a material weakness:

The monthly reconciliation of depository balances to the balance of public funds has not been completed.

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

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

Chief Deputy
Robert C. Neary

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

PROSECUTING ATTORNEY

ROBERT C. SZILAGYI
32ND JUDICIAL CIRCUIT
LAPORTE COUNTY, INDIANA



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

Superior Courthouse
300 Washington Street, P.O. Box 9175
Michigan City, Indiana 46361-9175
219/874-5611 Ext. 7800-7801
Fax: 219/873-3019

www.laportecountyprosecutor.com

July 25, 2012

To: State Board of Accounts
Attention: John Pajakowski

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

We have previously responded to this Finding via a letter from Robert J. Beckman, former Prosecuting Attorney for LaPorte County, dated August 16, 2010 as well as prior letters from my office on February 24, 2011 and August 4, 2011. We indicated that the delays cited in Finding 2009-2 and now 2010-1 were related to added levels of review to insure accuracy in our Monthly Reimbursement Claims. We committed to improving the timeliness of our filings and have implemented an improved calendar system to insure same.

In fact the timeliness continues to improve whereby many of our electronic and hard copy submissions are made by the 10th of the following month.

Compared to the 2009, 2010 and 2011 filing calendars, significant progress, as promised, has been made. We expect continued improvement and, assuming our office receives the necessary data from our Auditor's Office in a timely fashion, (we continue to have difficulty receiving monthly payroll data on or around the first of each month which would in turn allow us to meet our deadline) we can commit to further compliance in 2012 and beyond.

Sincerely,

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



MICHAEL F. MOLLENHAUER
LaPorte County Sheriff

JAMES T. SOSINSKI
Chief Deputy

GEORGE E. RITTER
Major

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

June 22, 2012

RE: Finding number 2010-3
Original SBA Audit Report Number: B39182
Fiscal Year: 2010

Information about hardware and software that has been purchased with federal grant funds provided for the InterAct Information Sharing Project was delivered on July 26, 2011 to the Auditor and Commissioners for addition to La Porte County's capital asset inventory list.

Respectfully,

A handwritten signature in cursive script, appearing to read "George E. Ritter".

Major George E. Ritter



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

June 25, 2012

Re: Report #B39182

Finding Number 2010-4

Fiscal Year 2010

Auditee Contact Person: Mitchell Bishop

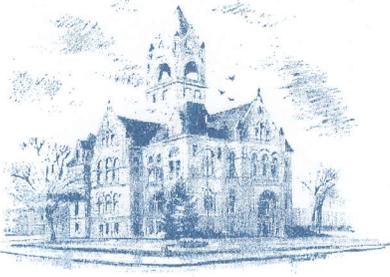
Title: County Planner

Phone #: (219)326-6808 X 2253

Our Department did submit a list of capital assets acquired with federal grant money to the county commissioners office upon completion of projects similar to the attached list for this current grant.

Thank You,

Mitchell Bishop



LaPorte County Treasurer
Nancy Hawkins
555 Michigan Avenue, Suite 102
LaPorte, IN 46350-3491

State Board of Accounts
227 W. Jefferson Blvd., Room 806
South Bend, IN 46601

CORRECTIVE ACTION PLAN for Audit Findings for period 1/10/11 to 12/31/11

July 31, 2012

Dear Sirs:

In response to the finding in our audit that we are delinquent in our depository reconciliation, we propose the following corrective action plan.

LaPorte County continues to make progress on the depository reconciliations. One employee, Noelle Conklin, has been assigned the task of working on the bank balancing. As we work diligently toward returning the county to on-time tax billing, Noelle will work full-time on the balancing process when we are not in a reconciliation collection period. She will be assisted by one other clerk, when available, and at times she may seek further guidance from the State Board of Accounts.

She has made progress and our balancing is complete through the month of February, 2012 and March is close to being done. We anticipate that as we continue to reconcile tax years and eliminate some of the many cashbooks, the task will speed up. Our goal is to complete March, April and May by the end of September, June and July by the end of October, August and September by the end of November and then complete October and November by the end of December, 2012. This will bring us current as we begin the new year.

Noelle Conklin will be the main contact person responsible for this plan with Mike Mauer working closely with her to address issues in the cashbook.

Respectfully,

Nancy Hawkins
Nancy Hawkins

LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 31, 2012, with Kenneth Layton, President of the Board of County Commissioners, and Craig Hinchman, Auditor.