

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

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



FILED
09/20/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
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	5-6
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-12
Notes to Financial Statement	13-18
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	20-56
Schedule of Leases and Debt	57
Schedule of Capital Assets	58
Other Reports	59
Supplemental Audit of Federal Awards:	
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	62-63
Schedule of Expenditures of Federal Awards	66-69
Notes to Schedule of Expenditures of Federal Awards	70
Schedule of Findings and Questioned Costs	71-77
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings	78-80
Corrective Action Plan	81-90
Exit Conference	91

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Peggy Holinga Katona	01-01-07 to 12-31-14
Treasurer	John E. Petalas	01-01-07 to 12-31-14
Clerk	Michael A. Brown	01-01-10 to 12-31-14
Sheriff	John Buncich	01-01-11 to 12-31-14
Recorder	Michelle R. Fajman	01-30-10 to 12-31-12
President of the Board of County Commissioners	Roosevelt Allen Jr. Gerry J. Scheub	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Ted Bilski Jerome A. Prince	01-01-11 to 12-31-11 01-01-12 to 12-31-12



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

TO: THE OFFICIALS OF LAKE COUNTY, INDIANA

We have audited the accompanying financial statement of Lake 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 15, 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 is 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 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, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 15, 2012



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

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 LAKE COUNTY, INDIANA

We have audited the financial statement of Lake County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 15, 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.

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.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1 and 2011-2 to be a material weaknesses.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE 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 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 items 2011-1 and 2011-2.

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 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

August 15, 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.

LAKE 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	\$ (51,331,550)	\$ 275,630,275	\$ 224,303,184	\$ (4,459)
County Highway Dept	2,082,362	4,999,855	4,941,171	2,141,046
Local Road and Street	1,314,401	810,130	762,641	1,361,890
Sheriff's Accident Report	11,374	12,964	-	24,338
Sheriff's Firearms Training	12,007	22,870	-	34,877
Park Non-reverting Operating	121,422	4,323,182	4,361,476	83,128
County Health	1,216,012	2,407,711	2,289,457	1,334,266
Lake County Animal Shelter	10,044	85,772	45,225	50,591
Sheriff's Law Enforcement Continuing Ed	31,249	5,643	29,175	7,717
Special Vehicle Inspection Fund	4,133	3,735	1,632	6,236
Clerk's Records Perpetuation	45,275	231,720	239,159	37,836
Surveyor's Electronic Mapping Data	6,369	16,529	17,433	5,465
Infraction Deferral Program	1,295,470	1,039,109	1,105,317	1,229,262
Unsafe Building Fund	226,686	27,906	6,228	248,364
Gambling Admission Tax	4,062,702	12,843,670	13,532,828	3,373,544
Emergency Telephone System	2,412,663	893,270	1,759,047	1,546,886
Drug Free Community	448,016	406,322	415,037	439,301
Emergency Local Planning	110,437	-	4,625	105,812
Parks And Recreation	266,192	11,475,755	11,283,921	458,026
Prosecutor Incentive Fund	133,742	-	10,818	122,924
Supplemental Juvenile Probation Service	219,302	24,376	81,839	161,839
Supplemental Adult Probation Services	2,325,743	835,717	1,008,856	2,152,604
County Recorder's Perpetuation Fund	350,345	495,095	356,120	489,320
Health Maintenance	240,305	64,964	32,741	272,528
Prosecutor's Pre-trial Diversion	939,261	346,643	361,453	924,451
Juvenile Court C.A.S.A.	196,735	238,960	307,480	128,215
Misdemeanant County Jail Housing	685,565	650,003	674,958	660,610
Criminal Court Supplemental Public Defender Svc	109,032	128,364	157,729	79,667
Jail Commissary	129,563	576,669	678,061	28,171
Surveyor's Corner Perpetuation	177,110	71,815	52,775	196,150
Jury Fees	210,062	126,622	131,027	205,657
Rainy Day	625,968	-	471,304	154,664
Inmate Medical	23,544	9,598	27,851	5,291
Sales Disclosure	69,294	30,030	37,242	62,082
Lake County Community Corrections Program	194	46	-	240
County Child Advocacy	8,729	300	-	9,029
ID Security Protection	731,412	102,454	31,875	801,991
Sex & Violent Offenders	20,024	25,150	15,557	29,617
Reassessment 2015	-	1,442,241	-	1,442,241
Auditor Ineligible Deduction	-	31,279	-	31,279
Elected Officials Training Fund	-	16,280	215	16,065
Non-Reverting Park & Recreation	459,671	624,578	538,412	545,837
Cumulative Bridge	4,377,994	3,002,973	1,545,824	5,835,143
Drainage Improvements	(443,455)	2,329,113	882,146	1,003,512
Non-reverting Self Insurance	5,533,109	2,126,968	4,656,088	3,003,989
Sheriff's Pension	28,707,932	3,523,999	3,617,936	28,613,995
Congressional School Principal	35,000	-	-	35,000
Municipal Court Costs	11,303	141,409	141,717	10,995
Congressional School Interest	26,499	-	6,300	20,199
Tax Sale Surplus	6,923,592	7,636,976	6,924,386	7,636,182
Tax Sale Redemption	775,693	8,080,414	7,188,023	1,668,084
Fines & Forfeitures	27,738	463,471	449,524	41,685
State Sales Disclosure Fee	3,475	30,030	31,160	2,345
Overweight Vehicle Fines	11,940	34,111	45,557	494
Sheriff	580,288	5,779,596	5,060,251	1,299,633
Infraction Judgements	74,235	1,070,642	1,092,497	52,380
Inheritance Tax	3,304,656	13,491,005	13,465,421	3,330,240
Special Death Benefit Fees	4,355	56,785	55,965	5,175
Education Plate Fees Distribution	17,790	21,975	22,294	17,471
County Innkeepers Tax	116,370	2,574,152	2,435,269	255,253
Financial Institution Tax	-	2,116,963	2,116,963	-

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

LAKE 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
Convention & Visitors	70,408	4,463,776	4,534,184	-
State Mortgage Fund	3,950	36,128	36,610	3,468
Child Restraint System Fees	100	1,140	1,190	50
Interstate Compact Fee	300	4,860	4,348	812
Commercial Vehicle Excise Tax	619	3,839,511	3,839,511	619
Lake County Homestead Credit Rebate	5,787	1,301,243	1,302,894	4,136
HEA 1001- '08 State Homestead Credit	5,002,737	20,254	4,924,715	98,276
Coroner Facility Fee	-	27,000	25,556	1,444
Veteran Services Funds	-	250	-	250
Excess Internet Access Fee	-	300,000	-	300,000
Sheriff's Pension Trust Fund	-	20,059	-	20,059
Lake County Sheriff's Marine Unit	-	625	-	625
Sheriff's Sale Program & Service Fund	-	30,400	-	30,400
Sheriff's Towing & Franchise Fee Fund	-	12,975	-	12,975
Commissary Payroll Pass-thru Fund	-	305,000	294,563	10,437
County Offender Transportation	-	2,000	-	2,000
Detention Enhancement Project	-	47,629	45,230	2,399
Disproportional Minority Contact Project Grant	-	15,500	7,499	8,001
Calumet Township Poor Relief	-	10,632,452	10,632,452	-
Cedar Creek Township Poor Relief	-	93,062	93,062	-
Center Township Poor Relief	-	247,665	247,665	-
Eagle Creek Township Poor Relief	-	36,172	36,172	-
Hanover Township Poor Relief	-	160,494	160,494	-
Hobart Township Poor Relief	-	512,828	512,828	-
North Township Poor Relief	-	4,541,816	4,541,816	-
Ross Township Poor Relief	-	168,498	168,498	-
St. John Township Poor Relief	-	108,543	108,543	-
West Creek Township Poor Relief	-	33,221	33,221	-
Winfield Township Poor Relief	-	97,094	97,094	-
Township Fund	-	5,420,456	5,409,308	11,148
Township Recreation	-	1,863,551	1,863,551	-
Township Firefighting	-	1,979,727	1,979,727	-
Township Property Maintenance	-	595,247	595,247	-
Library	-	34,316,000	34,316,000	-
Library Bonds	-	934,910	934,910	-
Debt Service	-	20,526,211	20,526,211	-
Street Lights	-	152,075	152,075	-
Corporation	-	236,107,872	235,850,611	257,261
Corporation Bond	-	10,074,202	10,074,202	-
Cumulative Fire & Equipment	-	179,872	179,872	-
Street or M.V.H.	-	7,039,638	7,039,638	-
Police Pension	-	3,051,024	3,051,024	-
Fire Pension	-	4,055,948	4,055,948	-
Water Hydrant Rental	-	242,430	242,430	-
Independence Hill Conservancy	-	328,510	328,510	-
Cumulative Capital Improvement	-	42,488	42,488	-
Park Dist Bond	-	4,797,254	4,797,254	-
Sanitary District - Sanitary Sewers	-	15,745,072	15,745,072	-
Sanitary District Bond	-	2,288,853	2,288,853	-
Cumulative Sewer (Drainage)	-	761,478	761,478	-
School Transportation	-	49,765,464	49,765,464	-
Special Cumulative Fire	-	36,044	36,044	-
Airport	-	1,174,594	1,174,594	-
Redevelopment District	-	1,464,560	1,464,560	-
E.M.S. Ambulance	-	862,098	862,098	-
Public Transportation	-	2,329,578	2,329,578	-
Parks & Recreation	-	16,477,010	16,477,010	-
Storm Sewer	-	1,027,665	1,027,665	-
Municipal Complex/Genesis Center	-	9,687	9,687	-
Airport Bond	-	186,273	186,273	-
Cumulative Capital Development	-	6,604,302	6,604,302	-

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

LAKE 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
Lake Ridge Fire District	-	626,534	626,534	-
Cumulative Capital Fire Equipment	-	368,470	368,470	-
Capital Projects	-	68,235,889	68,235,889	-
TIF Replacement	-	93,617	93,617	-
TIF Allocation	-	74,964,184	74,964,184	-
Township Community Service	-	389,095	389,095	-
Library Capital Projects	-	211,188	211,188	-
Water District	-	366,644	366,644	-
Solid Waste Management District	-	6,900,949	6,900,949	-
Sanitary District - Solid Waste	-	4,486,344	4,486,344	-
Township Cumulative Park	-	574,623	574,623	-
Bus Replacement Schools	-	9,507,378	9,507,378	-
Cumulative Fire Special	-	438,394	438,394	-
Exempt Debt Service - Corp	-	7,166,859	7,166,859	-
Exempt Lease Rental Payment - Library	-	1,851,368	1,851,368	-
Exempt Debt Service - Library	-	4,129,200	4,129,200	-
Exempt Special Sanitary Debt Service	-	16,697,639	16,697,639	-
Exempt Debt Service - School	-	173,804,250	173,804,250	-
Exempt Retirement/Severance Debt Service	-	11,714,759	11,714,759	-
Exempt Special Water District Debt Service	-	673,366	673,366	-
Exempt Park Bond - Corp	-	4,285,983	4,285,983	-
Exempt Sewer Bond	-	1,705,163	1,705,163	-
Exempt Lease Rental Payment - Corp	-	9,203,404	9,203,404	-
Exempt Special Transportation Debt Service	-	2,409,308	2,409,308	-
Exempt Redevelopment Bond	-	4,850,076	4,850,076	-
Exempt Storm Sewer Bond	-	841,043	841,043	-
Exempt Emergency Fire Loan	-	43,211	43,211	-
Library Obligation Loan	-	283,753	283,753	-
Municipal Storm Water Fund	-	1,721,332	1,721,332	-
Corporate Debt Payment	-	167,022	167,022	-
Hobart Storm Water	-	2,426,606	2,426,606	-
Reassessment 2005	4,695,355	928,854	3,625,455	1,998,754
Welfare Administration	-	30,633,260	30,633,260	-
Family And Children	1,386	128,958	-	130,344
Park & Recreation Gift	55,542	3,785	1,887	57,440
Lake County Police D.A.R.E.	-	5,811	300	5,511
JAIBG Block Grant	113	-	-	113
Animal Control S.N.A.P.	17,893	1,550	12,779	6,664
Children's Psychiatric Residential Treatment Serv	995	936	-	1,931
Homeland Security Grant	17,551	3,024	3,024	17,551
Non-sufficient Check	44,154	5,925	130	49,949
Prosecutor's Elderly Abuse	33,090	154,251	166,560	20,781
State Drunk Driving Fees	15,618	16,505	7,563	24,560
County General's Incentive Fund	325,899	-	-	325,899
Non-Reverting Lake County Fairgrounds	113,637	94,000	81,641	125,996
Reassessment 1999	1,041	-	1,041	-
HUD - NSP Grant	36,143	1,990,998	1,919,097	108,044
Non-Reverting Rico Seizure	60,883	14,030	6,734	68,179
Dag 71 Prosecutor's Non-Reverting	100	-	70	30
Non-Reverting Property Seizure	275,910	186,278	161,244	300,944
Sheriff's Alarms Permits & Fines	9,142	6,660	1,640	14,162
Juvenile Home Detention Grant	-	101,238	91,474	9,764
Lake County Community Development Admin Budget	2,728	483,366	478,902	7,192
Lake County Community Development Cities/Towns	-	951,677	941,177	10,500
Lake County Home Program	9,625	799,367	802,814	6,178
Lake County Development Rehab	487	151,205	151,503	189
Lake County Community Development REMP-IDOC	150,632	28,491	-	179,123
Lake County Community Development FMHA	45,238	-	-	45,238
Lake County Economic Revolving Loan	232,878	224,563	-	457,441
Non-reverting Sheriff's Federal Forfeiture	10,863	18,754	8,393	21,224
Lake County Multi-Agency Task Force	59,759	187,323	193,790	53,292

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

LAKE 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
Sheriff's State & County Non-reverting Forfeiture	828	-	-	828
C.D.B.G. Recapture Loans	319,341	129,877	-	449,218
Public Works Tax Incentive	7	-	7	-
Auditor's Tax Incentive	371,680	236,000	216,344	391,336
H.I.D.T.A.	1,410	-	1,410	-
Storm Water Mgmt & Sediment Control	22,892	7,152	4,407	25,637
Campaign Finance Enforcement Fund	17,672	2,505	-	20,177
Division III Addiction Monitoring	10,107	16	-	10,123
Cops Interoperability Grant	8,692	47,437	49,859	6,270
Division II Lados	208,335	142,243	195,188	155,390
Division I Lados	188,785	206,763	139,145	256,403
Non-reverting Highway/Deposit Gambling Tax	298,925	637,242	852,181	83,986
Juvenile Court Improvement Grant	268	-	268	-
Lake County CASA Program Grant	490	-	-	490
Domestic Relation Counseling	90,340	53,844	43,004	101,180
Non-reverting Delinquent Collection Fees	713,104	1,249,951	380,280	1,582,775
Sheriff's Grants Fund	35,594	19,925	33,761	21,758
Child Support/PCA Fees	365,471	8,294	21,767	351,998
Commissioner's Incentive Fund	202,627	250,000	196,465	256,162
Adult Probation Administration Fee	104,159	193,507	185,950	111,716
Juvenile Probation Administration Fee	8,020	53,025	59,813	1,232
Community Fund	13	-	13	-
Health Dept Tobacco Settlement	899,760	210,431	143,085	967,106
Family Court Initiative Grant	52,964	20,880	11,148	62,696
Anti-Bioterrorism	1,020	6,321	-	7,341
Weights-Measures User Fees	46,848	110,660	84,351	73,157
Website Maintenance Fund	585,232	527,435	651,465	461,202
Interpreter Service Grant	5,784	15,975	14,553	7,206
Justice Assistance Grant	15,663	479,674	487,485	7,852
Recorder's Incentive Fund	292,979	100,000	117,212	275,767
HAVA Title III Voting System	360,347	-	27,403	332,944
MS4	542,383	1,587,083	877,031	1,252,435
Public Works Recycling Grant	9	-	9	-
Sheriff's SIG Grant	13,116	37,452	35,298	15,270
Auditor's Endorsement Fees	86,092	79,990	79,496	86,586
Courts Drug Free Grant	11,150	-	11,150	-
Alternative Dispute Resolutions	151,945	44,575	36,945	159,575
Alternative Dispute Resolution Co-Payment	31,041	17,281	19,410	28,912
Treasurer's Incentive	313,872	240,025	220,724	333,173
Child Support Incentive	736,420	506,798	323,256	919,962
Environmental Task Force	36,402	-	-	36,402
Title Search Fees	12,170	290,898	296,173	6,895
Late Surrender Fees/County Extradition	19,365	965	6,860	13,470
Non-reverting Property Seizure	14,400	-	-	14,400
DUI Task Force Grant	4,926	7,181	4,824	7,283
ARRA/EECB Grant	-	1,617,366	1,617,366	-
Lake County Community Correction Fair Share	222,119	722,090	730,964	213,245
Community Corrections Program	195,531	2,697,412	2,575,386	317,557
Sheriff - Animal Control	3,379	4,748	6,837	1,290
Community Economic Development	8,301	51,439	55,657	4,083
Parks - Outside Cash	163,201	6,885,322	6,680,517	368,006
Juvenile Center Grants Fund	4	-	4	-
Cum Helicopter Improvement Fund	384,682	-	283,876	100,806
ARRA/HUD - HPRP Grant	-	256,430	256,430	-
VOCA - Victims Of Crime Act Grant	-	34,836	34,836	-
ARRA Grant	55,083	215,714	262,772	8,025
Wireless - E911	1,139,284	1,531,205	882,714	1,787,775
County Excess Levy	7,151,687	801,359	-	7,953,046
Check Deception Collection Fee	25,415	50,460	27,430	48,445
Child Support IV-D/FSSA	91,110	211,468	164,965	137,613
HAVA Sec 101 Voting Sys Fund	400,000	-	-	400,000

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

LAKE 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
County Bond Redemption	346,156	4,545,618	2,564,448	2,327,326
Redevelopment Authority Capital Projects	1,394,372	26,777	189,941	1,231,208
Exempt Debt Service	685,545	13,136,711	11,207,725	2,614,531
Exempt Park Bond	173,172	100,102	173,172	100,102
Exempt Park Revenue Bond Redemption	7,862	2,511,946	2,246,519	273,289
Co Highway Maint Garage Bond	2,832	775,857	-	778,689
County Bond Improvements	-	250,646	250,646	-
Park Dist Bond 1982	911,525	500,000	849,020	562,505
Major Move Construction	2,190,099	431,997	1,332,055	1,290,041
Lake County Voting System Cumulative Fund	1,278,941	399,610	-	1,678,551
Cumulative Capital	791,756	2,878,939	1,723,510	1,947,185
Redevelopment Authority Debt Service	4,683,702	434	607,129	4,077,007
Self Insurance #2	799,159	448,126	630,720	616,565
Employee Benefit Accruals	3,483,683	64,311,820	60,480,109	7,315,394
County Welfare Trusts	4,720	-	-	4,720
Property Replacement	95,030	4,258,017	3,550,537	802,510
Treasurer's Tax Sale	211,237	3,506,593	3,245,765	472,065
U.S. Research Consultants/Personal Property	3,473	-	-	3,473
Unfunded Money	485,081,903	770,201,367	1,234,732,070	20,551,200
National Park System	6,299	7,269	13,394	174
Doctors Merchants	844	144	-	988
Users Fee Agency	703,585	1,639,137	1,590,350	752,372
Payroll Court Judgement	1,919	252,257	217,464	36,712
Ordinance Deferral Program	28,719	324,302	301,983	51,038
Commissioner's Tax Certificate Sale	3,130,971	1,836,603	2,627,282	2,340,292
Payment Errors (Refunds)	342,970	207,823	219,912	330,881
Tax Sale Cancellation	316,025	126,991	275,607	167,409
Subdivision Escrow Bonds	58,613	27,355	6,954	79,014
Overpayment	7,768,912	9,551,134	7,778,663	9,541,383
NW Regional Plan Commission	60,638	-	60,638	-
Cities Park Sales Tax	1,726	114,180	113,209	2,697
Inmate Trust - Commissary	515,653	1,918,047	1,850,891	582,809
Tax Sale Fees - SRI	6,818	238,323	243,172	1,969
Supplemental County Wide Tax	(168)	6,077,020	6,076,840	12
Coroner's Continuing Education Fees	4,895	65,272	65,680	4,487
Delinquent Sewer	2,956	1,256,398	1,256,398	2,956
Barret Law	3,180	261,057	261,057	3,180
TIF Dissolution General Fund	40,090	334,749	307,839	67,000
Commissioner's Sale Surplus Property Deposit	4,477	-	-	4,477
US Steel Property Tax Settlement Fund	1,130	-	-	1,130
'08 & Prior Delinquent Tax	-	1,288,057	1,288,057	-
Indiana Common School Fund	7,572	24,355	16,029	15,898
Vehicle License Fund	1,094	-	1,094	-
Excess Monies - Settlement 2001	109,547	747	-	110,294
Clerk - Outside Cash	17,726,852	43,446,215	46,260,063	14,913,004
Juvenile Probation - Outside Cash	-	80,592	80,592	-
Recorder - Outside Cash	142,649	1,632,469	1,651,862	123,256
Planning Commission - Outside Cash	-	426,702	426,702	-
Adult Probation - Outside Cash	-	375,784	375,784	-
Hermit's Lake Sewer User Fee	122,510	196,945	198,445	121,010
Hermit's Lake Debt Reserve Fund	40,500	-	-	40,500
Totals	\$ 581,728,529	\$ 2,241,912,673	\$ 2,648,815,969	\$ 174,825,233

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

LAKE 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 may 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,

LAKE 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 may 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.

LAKE 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.

LAKE 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.

LAKE 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

On March 15, 2012, the County issued the Lake County 2000 Building Corporation, Ad Valorem Property Tax First Mortgage Bonds, Series 2012 for \$22,400,000. Proceeds from the bonds will be used for renovation to and improvements on the Lake County Juvenile Detention Center, the Lake County Jail, and other County facilities. Semi-annual lease payments of \$1,309,000 begin in August 2013.

On June 5, 2012, the County issued the Lake County, Indiana, General Obligation Bonds of 2012, for \$5,000,000. Proceeds from the bond are to apply for the cost of improvements to roads and highways throughout the County.

LAKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Contingencies

The County is named in several lawsuits of which the outcome cannot reasonably be determined; however, for some of the cases the County Attorney has estimated potential liability, if unsuccessful in the defense, of \$1,500,000.

A class action case was settled for \$7,200,000 in Federal District Court Northern District, against the County in 2012. BAN's (Bond Anticipation Notes) have been issued for \$7,246,000, and will be refunded in late 2012.

The County also has tax refund judgments of approximately \$7 million, in favor of the Majestic Star Casino, that would have an adverse effect on the County's budget of \$4,200,000.

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.

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

	General Fund	County Highway Dept	Local Road and Street	Sheriff's Accident Report	Sheriff's Firearms Training	Park Non-reverting Operating	County Health	Lake County Animal Shelter
Cash and investments - beginning	\$ (51,331,550)	\$ 2,082,362	\$ 1,314,401	\$ 11,374	\$ 12,007	\$ 121,422	\$ 1,216,012	\$ 10,044
Receipts:								
Taxes	166,493,107	-	-	-	-	-	1,572,079	-
Licenses and permits	-	-	-	-	-	-	214,225	-
Intergovernmental	6,489,250	4,960,106	767,656	-	-	-	158,791	-
Charges for services	5,573,055	-	-	-	-	4,170,499	448,136	59,974
Fines and forfeits	5,434,747	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	91,640,116	39,749	42,474	12,964	22,870	152,683	14,480	25,798
Total receipts	275,630,275	4,999,855	810,130	12,964	22,870	4,323,182	2,407,711	85,772
Disbursements:								
Personal services	80,709,490	4,005,695	-	-	-	2,216,681	1,890,221	17,842
Supplies	2,700,023	630,391	395,110	-	-	1,006,694	52,244	12,006
Other services and charges	21,455,828	302,483	367,531	-	-	1,088,435	198,033	14,426
Debt service - principal and interest	100,431,653	-	-	-	-	-	-	-
Capital outlay	5,840	2,602	-	-	-	49,666	19,629	951
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	19,000,350	-	-	-	-	-	129,330	-
Total disbursements	224,303,184	4,941,171	762,641	-	-	4,361,476	2,289,457	45,225
Excess (deficiency) of receipts over disbursements	51,327,091	58,684	47,489	12,964	22,870	(38,294)	118,254	40,547
Cash and investments - ending	\$ (4,459)	\$ 2,141,046	\$ 1,361,890	\$ 24,338	\$ 34,877	\$ 83,128	\$ 1,334,266	\$ 50,591

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

	Sheriff's Law Enforcement Continuing Ed	Special Vehicle Inspection Fund	Clerk's Records Perpetuation	Surveyor's Electronic Mapping Data	Infraction Deferral Program	Unsafe Building Fund	Gambling Admission Tax	Emergency Telephone System
Cash and investments - beginning	\$ 31,249	\$ 4,133	\$ 45,275	\$ 6,369	\$ 1,295,470	\$ 226,686	\$ 4,062,702	\$ 2,412,663
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	12,744,834	-
Charges for services	-	-	-	16,529	3,712	27,600	75	891,952
Fines and forfeits	-	-	-	-	1,033,613	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,643	3,735	231,720	-	1,784	306	98,761	1,318
Total receipts	<u>5,643</u>	<u>3,735</u>	<u>231,720</u>	<u>16,529</u>	<u>1,039,109</u>	<u>27,906</u>	<u>12,843,670</u>	<u>893,270</u>
Disbursements:								
Personal services	-	-	156,624	1,747	965,533	-	1,069,976	-
Supplies	-	-	28,362	3,239	20,729	-	181,399	-
Other services and charges	-	-	13,525	12,447	97,108	6,228	8,869,813	1,759,047
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	29,175	1,632	648	-	21,947	-	1,277,973	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	40,000	-	-	-	2,133,667	-
Total disbursements	<u>29,175</u>	<u>1,632</u>	<u>239,159</u>	<u>17,433</u>	<u>1,105,317</u>	<u>6,228</u>	<u>13,532,828</u>	<u>1,759,047</u>
Excess (deficiency) of receipts over disbursements	<u>(23,532)</u>	<u>2,103</u>	<u>(7,439)</u>	<u>(904)</u>	<u>(66,208)</u>	<u>21,678</u>	<u>(689,158)</u>	<u>(865,777)</u>
Cash and investments - ending	<u>\$ 7,717</u>	<u>\$ 6,236</u>	<u>\$ 37,836</u>	<u>\$ 5,465</u>	<u>\$ 1,229,262</u>	<u>\$ 248,364</u>	<u>\$ 3,373,544</u>	<u>\$ 1,546,886</u>

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

	Drug Free Community	Emergency Local Planning	Parks And Recreation	Prosecutor Incentive Fund	Supplemental Juvenile Probation Service	Supplemental Adult Probation Services	County Recorder's Perpetuation Fund	Health Maintenance
Cash and investments - beginning	\$ 448,016	\$ 110,437	\$ 266,192	\$ 133,742	\$ 219,302	\$ 2,325,743	\$ 350,345	\$ 240,305
Receipts:								
Taxes	-	-	6,087,839	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	240,464	-	-	-	-	-
Charges for services	-	-	2,158,403	-	-	-	-	64,964
Fines and forfeits	380,105	-	-	-	24,376	835,717	234,113	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	26,217	-	2,989,049	-	-	-	260,982	-
Total receipts	<u>406,322</u>	<u>-</u>	<u>11,475,755</u>	<u>-</u>	<u>24,376</u>	<u>835,717</u>	<u>495,095</u>	<u>64,964</u>
Disbursements:								
Personal services	-	-	3,805,218	9,053	40,945	936,250	257,329	27,716
Supplies	-	2,489	609,492	1,000	4,806	14,161	-	-
Other services and charges	-	572	848,330	765	1,000	48,341	93,411	5,025
Debt service - principal and interest	-	-	4,576,121	-	-	-	-	-
Capital outlay	-	1,564	112,710	-	2,088	10,104	5,380	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	415,037	-	1,332,050	-	33,000	-	-	-
Total disbursements	<u>415,037</u>	<u>4,625</u>	<u>11,283,921</u>	<u>10,818</u>	<u>81,839</u>	<u>1,008,856</u>	<u>356,120</u>	<u>32,741</u>
Excess (deficiency) of receipts over disbursements	<u>(8,715)</u>	<u>(4,625)</u>	<u>191,834</u>	<u>(10,818)</u>	<u>(57,463)</u>	<u>(173,139)</u>	<u>138,975</u>	<u>32,223</u>
Cash and investments - ending	<u>\$ 439,301</u>	<u>\$ 105,812</u>	<u>\$ 458,026</u>	<u>\$ 122,924</u>	<u>\$ 161,839</u>	<u>\$ 2,152,604</u>	<u>\$ 489,320</u>	<u>\$ 272,528</u>

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

	Prosecutor's Pre-trial Diversion	Juvenile Court C.A.S.A.	Misdemeanant County Jail Housing	Criminal Court Supplemental Public Defender Svc	Jail Commissary	Surveyor's Corner Perpetuation	Jury Fees	Rainy Day
Cash and investments - beginning	\$ 939,261	\$ 196,735	\$ 685,565	\$ 109,032	\$ 129,563	\$ 177,110	\$ 210,062	\$ 625,968
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	238,960	649,857	-	-	-	-	-
Charges for services	-	-	-	46,731	-	-	-	-
Fines and forfeits	331,794	-	-	81,633	-	71,815	48,683	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	14,849	-	146	-	576,669	-	77,939	-
Total receipts	346,643	238,960	650,003	128,364	576,669	71,815	126,622	-
Disbursements:								
Personal services	322,138	307,480	353,071	119,339	-	20,040	64,712	271,742
Supplies	6,452	-	280,000	7,362	-	6,388	-	3,798
Other services and charges	2,045	-	35,282	30,565	-	19,793	66,315	195,764
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	30,818	-	6,605	463	-	6,554	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	678,061	-	-	-
Total disbursements	361,453	307,480	674,958	157,729	678,061	52,775	131,027	471,304
Excess (deficiency) of receipts over disbursements	(14,810)	(68,520)	(24,955)	(29,365)	(101,392)	19,040	(4,405)	(471,304)
Cash and investments - ending	\$ 924,451	\$ 128,215	\$ 660,610	\$ 79,667	\$ 28,171	\$ 196,150	\$ 205,657	\$ 154,664

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

	Inmate Medical	Sales Disclosure	Lake County Community Corrections Program	County Child Advocacy	ID Security Protection	Sex & Violent Offenders	Reassessment 2015	Auditor Ineligible Deduction
Cash and investments - beginning	\$ 23,544	\$ 69,294	\$ 194	\$ 8,729	\$ 731,412	\$ 20,024	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	1,338,616	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	103,625	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	30,030	-	300	102,454	25,150	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,598	-	46	-	-	-	-	31,279
Total receipts	<u>9,598</u>	<u>30,030</u>	<u>46</u>	<u>300</u>	<u>102,454</u>	<u>25,150</u>	<u>1,442,241</u>	<u>31,279</u>
Disbursements:								
Personal services	-	6,747	-	-	-	9,470	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	19,703	-	-	31,875	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	10,792	-	-	-	3,463	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,851	-	-	-	-	2,624	-	-
Total disbursements	<u>27,851</u>	<u>37,242</u>	<u>-</u>	<u>-</u>	<u>31,875</u>	<u>15,557</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(18,253)</u>	<u>(7,212)</u>	<u>46</u>	<u>300</u>	<u>70,579</u>	<u>9,593</u>	<u>1,442,241</u>	<u>31,279</u>
Cash and investments - ending	<u>\$ 5,291</u>	<u>\$ 62,082</u>	<u>\$ 240</u>	<u>\$ 9,029</u>	<u>\$ 801,991</u>	<u>\$ 29,617</u>	<u>\$ 1,442,241</u>	<u>\$ 31,279</u>

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

	Elected Officials Training Fund	Non-Reverting Park & Recreation	Cumulative Bridge	Drainage Improvements	Non-reverting Self Insurance	Sheriff's Pension	Congressional School Principal	Municipal Court Costs
Cash and investments - beginning	\$ -	\$ 459,671	\$ 4,377,994	\$ (443,455)	\$ 5,533,109	\$ 28,707,932	\$ 35,000	\$ 11,303
Receipts:								
Taxes	-	-	2,838,919	2,199,309	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	130,196	104,954	-	-	-	-
Charges for services	-	100,378	33,858	-	-	-	-	-
Fines and forfeits	16,280	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	524,200	-	24,850	2,126,968	3,523,999	-	141,409
Total receipts	16,280	624,578	3,002,973	2,329,113	2,126,968	3,523,999	-	141,409
Disbursements:								
Personal services	-	-	-	-	6,315	-	-	-
Supplies	-	-	16,619	-	-	-	-	-
Other services and charges	215	-	1,460,605	149,729	4,399,773	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	288,412	68,600	732,417	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	250,000	-	-	250,000	3,617,936	-	141,717
Total disbursements	215	538,412	1,545,824	882,146	4,656,088	3,617,936	-	141,717
Excess (deficiency) of receipts over disbursements	16,065	86,166	1,457,149	1,446,967	(2,529,120)	(93,937)	-	(308)
Cash and investments - ending	\$ 16,065	\$ 545,837	\$ 5,835,143	\$ 1,003,512	\$ 3,003,989	\$ 28,613,995	\$ 35,000	\$ 10,995

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

	Congressional School Interest	Tax Sale Surplus	Tax Sale Redemption	Fines & Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines	Sheriff	Infraction Judgements
Cash and investments - beginning	\$ 26,499	\$ 6,923,592	\$ 775,693	\$ 27,738	\$ 3,475	\$ 11,940	\$ 580,288	\$ 74,235
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	462,565	-	34,111	-	1,070,642
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	7,636,976	8,080,414	906	30,030	-	5,779,596	-
Total receipts	-	7,636,976	8,080,414	463,471	30,030	34,111	5,779,596	1,070,642
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,300	6,924,386	7,188,023	449,524	31,160	45,557	5,060,251	1,092,497
Total disbursements	6,300	6,924,386	7,188,023	449,524	31,160	45,557	5,060,251	1,092,497
Excess (deficiency) of receipts over disbursements	(6,300)	712,590	892,391	13,947	(1,130)	(11,446)	719,345	(21,855)
Cash and investments - ending	\$ 20,199	\$ 7,636,182	\$ 1,668,084	\$ 41,685	\$ 2,345	\$ 494	\$ 1,299,633	\$ 52,380

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

	Inheritance Tax	Special Death Benefit Fees	Education Plate Fees Distribution	County Innkeepers Tax	Financial Institution Tax	Convention & Visitors	State Mortgage Fund	Child Restraint System Fees
Cash and investments - beginning	\$ 3,304,656	\$ 4,355	\$ 17,790	\$ 116,370	\$ -	\$ 70,408	\$ 3,950	\$ 100
Receipts:								
Taxes	-	-	-	2,574,152	-	1,572,658	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,116,963	1,531,832	-	-
Charges for services	-	-	21,750	-	-	-	-	-
Fines and forfeits	-	56,785	-	-	-	-	36,128	1,140
Utility fees	-	-	-	-	-	-	-	-
Other receipts	13,491,005	-	225	-	-	1,359,286	-	-
Total receipts	13,491,005	56,785	21,975	2,574,152	2,116,963	4,463,776	36,128	1,140
Disbursements:								
Personal services	-	-	-	-	-	1,429,694	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	862,611	-	3,104,490	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	13,465,421	55,965	22,294	1,572,658	2,116,963	-	36,610	1,190
Total disbursements	13,465,421	55,965	22,294	2,435,269	2,116,963	4,534,184	36,610	1,190
Excess (deficiency) of receipts over disbursements	25,584	820	(319)	138,883	-	(70,408)	(482)	(50)
Cash and investments - ending	<u>\$ 3,330,240</u>	<u>\$ 5,175</u>	<u>\$ 17,471</u>	<u>\$ 255,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,468</u>	<u>\$ 50</u>

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

	Interstate Compact Fee	Commercial Vehicle Excise Tax	Lake County Homestead Credit Rebate	HEA 1001- '08 State Homestead Credit	Coroner Facility Fee	Veteran Services Funds	Excess Internet Access Fee	Sheriff's Pension Trust Fund
Cash and investments - beginning	\$ 300	\$ 619	\$ 5,787	\$ 5,002,737	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	3,839,511	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	20,059
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,860	-	1,301,243	20,254	27,000	250	300,000	-
Total receipts	4,860	3,839,511	1,301,243	20,254	27,000	250	300,000	20,059
Disbursements:								
Personal services	-	-	-	-	25,556	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,348	3,839,511	1,302,894	4,924,715	-	-	-	-
Total disbursements	4,348	3,839,511	1,302,894	4,924,715	25,556	-	-	-
Excess (deficiency) of receipts over disbursements	512	-	(1,651)	(4,904,461)	1,444	250	300,000	20,059
Cash and investments - ending	\$ 812	\$ 619	\$ 4,136	\$ 98,276	\$ 1,444	\$ 250	\$ 300,000	\$ 20,059

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

	Lake County Sheriff's Marine Unit	Sheriff's Sale Program & Service Fund	Sheriff's Towing & Franchise Fee Fund	Commissary Payroll Pass-thru Fund	County Offender Transportation	Detention Enhancement Project	Disproportional Minority Contact Project Grant	Calumet Township Poor Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	10,196,561
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	435,891
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	625	30,400	12,975	-	2,000	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	305,000	-	47,629	15,500	-
Total receipts	625	30,400	12,975	305,000	2,000	47,629	15,500	10,632,452
Disbursements:								
Personal services	-	-	-	294,563	-	42,492	7,499	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,738	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	10,632,452
Total disbursements	-	-	-	294,563	-	45,230	7,499	10,632,452
Excess (deficiency) of receipts over disbursements	625	30,400	12,975	10,437	2,000	2,399	8,001	-
Cash and investments - ending	\$ 625	\$ 30,400	\$ 12,975	\$ 10,437	\$ 2,000	\$ 2,399	\$ 8,001	\$ -

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

	Cedar Creek Township Poor Relief	Center Township Poor Relief	Eagle Creek Township Poor Relief	Hanover Township Poor Relief	Hobart Township Poor Relief	North Township Poor Relief	Ross Township Poor Relief	St. John Township Poor Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	88,667	235,449	35,247	153,284	487,757	4,403,469	163,287	103,163
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	4,395	12,216	925	7,210	25,071	138,347	5,211	5,380
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>93,062</u>	<u>247,665</u>	<u>36,172</u>	<u>160,494</u>	<u>512,828</u>	<u>4,541,816</u>	<u>168,498</u>	<u>108,543</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>93,062</u>	<u>247,665</u>	<u>36,172</u>	<u>160,494</u>	<u>512,828</u>	<u>4,541,816</u>	<u>168,498</u>	<u>108,543</u>
Total disbursements	<u>93,062</u>	<u>247,665</u>	<u>36,172</u>	<u>160,494</u>	<u>512,828</u>	<u>4,541,816</u>	<u>168,498</u>	<u>108,543</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	West Creek Township Poor Relief	Winfield Township Poor Relief	Township Fund	Township Recreation	Township Firefighting	Township Property Maintenance	Library	Library Bonds
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	31,982	92,771	5,204,104	1,798,374	1,874,987	576,809	33,123,621	859,902
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,239	4,323	216,352	65,177	104,740	18,438	1,192,379	75,008
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>33,221</u>	<u>97,094</u>	<u>5,420,456</u>	<u>1,863,551</u>	<u>1,979,727</u>	<u>595,247</u>	<u>34,316,000</u>	<u>934,910</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>33,221</u>	<u>97,094</u>	<u>5,409,308</u>	<u>1,863,551</u>	<u>1,979,727</u>	<u>595,247</u>	<u>34,316,000</u>	<u>934,910</u>
Total disbursements	<u>33,221</u>	<u>97,094</u>	<u>5,409,308</u>	<u>1,863,551</u>	<u>1,979,727</u>	<u>595,247</u>	<u>34,316,000</u>	<u>934,910</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>11,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Debt Service	Street Lights	Corporation	Corporation Bond	Cumulative Fire & Equipment	Street or M.V.H.	Police Pension	Fire Pension
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	19,747,553	150,131	229,011,423	9,791,583	172,387	6,801,575	3,016,522	3,985,158
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	778,658	1,944	7,096,449	282,619	7,485	238,063	34,502	70,790
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>20,526,211</u>	<u>152,075</u>	<u>236,107,872</u>	<u>10,074,202</u>	<u>179,872</u>	<u>7,039,638</u>	<u>3,051,024</u>	<u>4,055,948</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>20,526,211</u>	<u>152,075</u>	<u>235,850,611</u>	<u>10,074,202</u>	<u>179,872</u>	<u>7,039,638</u>	<u>3,051,024</u>	<u>4,055,948</u>
Total disbursements	<u>20,526,211</u>	<u>152,075</u>	<u>235,850,611</u>	<u>10,074,202</u>	<u>179,872</u>	<u>7,039,638</u>	<u>3,051,024</u>	<u>4,055,948</u>
Excess (deficiency) of receipts over disbursements	-	-	257,261	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Water Hydrant Rental	Independence Hill Conservancy	Cumulative Capital Improvement	Park Dist Bond	Sanitary District - Sanitary Sewers	Sanitary District Bond	Cumulative Sewer (Drainage)	School Transportation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	234,443	328,510	40,558	4,559,723	15,417,493	2,183,169	727,924	47,925,237
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	7,987	-	1,930	237,531	327,579	105,684	33,554	1,840,227
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>242,430</u>	<u>328,510</u>	<u>42,488</u>	<u>4,797,254</u>	<u>15,745,072</u>	<u>2,288,853</u>	<u>761,478</u>	<u>49,765,464</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>242,430</u>	<u>328,510</u>	<u>42,488</u>	<u>4,797,254</u>	<u>15,745,072</u>	<u>2,288,853</u>	<u>761,478</u>	<u>49,765,464</u>
Total disbursements	<u>242,430</u>	<u>328,510</u>	<u>42,488</u>	<u>4,797,254</u>	<u>15,745,072</u>	<u>2,288,853</u>	<u>761,478</u>	<u>49,765,464</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Special Cumulative Fire	Airport	Redevelopment District	E.M.S. Ambulance	Public Transportation	Parks & Recreation	Storm Sewer	Municipal Complex/Genesis Center
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	34,062	1,137,830	1,418,280	824,771	2,291,242	15,974,913	1,001,206	9,687
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,982	36,764	46,280	37,327	38,336	502,097	26,459	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>36,044</u>	<u>1,174,594</u>	<u>1,464,560</u>	<u>862,098</u>	<u>2,329,578</u>	<u>16,477,010</u>	<u>1,027,665</u>	<u>9,687</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>36,044</u>	<u>1,174,594</u>	<u>1,464,560</u>	<u>862,098</u>	<u>2,329,578</u>	<u>16,477,010</u>	<u>1,027,665</u>	<u>9,687</u>
Total disbursements	<u>36,044</u>	<u>1,174,594</u>	<u>1,464,560</u>	<u>862,098</u>	<u>2,329,578</u>	<u>16,477,010</u>	<u>1,027,665</u>	<u>9,687</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Airport Bond	Cumulative Capital Development	Lake Ridge Fire District	Cumulative Capital Fire Equipment	Capital Projects	TIF Replacement	TIF Allocation	Township Community Service
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	180,530	6,348,239	590,795	349,993	65,699,594	93,617	74,964,184	369,995
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	5,743	256,063	35,739	18,477	2,536,295	-	-	19,100
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>186,273</u>	<u>6,604,302</u>	<u>626,534</u>	<u>368,470</u>	<u>68,235,889</u>	<u>93,617</u>	<u>74,964,184</u>	<u>389,095</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>186,273</u>	<u>6,604,302</u>	<u>626,534</u>	<u>368,470</u>	<u>68,235,889</u>	<u>93,617</u>	<u>74,964,184</u>	<u>389,095</u>
Total disbursements	<u>186,273</u>	<u>6,604,302</u>	<u>626,534</u>	<u>368,470</u>	<u>68,235,889</u>	<u>93,617</u>	<u>74,964,184</u>	<u>389,095</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Library Capital Projects	Water District	Solid Waste Management District	Sanitary District - Solid Waste	Township Cumulative Park	Bus Replacement Schools	Cumulative Fire Special	Exempt Debt Service - Corp
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	211,188	350,792	6,633,001	4,395,504	557,553	9,100,084	420,105	7,002,775
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	15,852	267,948	90,840	17,070	407,294	18,289	164,084
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>211,188</u>	<u>366,644</u>	<u>6,900,949</u>	<u>4,486,344</u>	<u>574,623</u>	<u>9,507,378</u>	<u>438,394</u>	<u>7,166,859</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>211,188</u>	<u>366,644</u>	<u>6,900,949</u>	<u>4,486,344</u>	<u>574,623</u>	<u>9,507,378</u>	<u>438,394</u>	<u>7,166,859</u>
Total disbursements	<u>211,188</u>	<u>366,644</u>	<u>6,900,949</u>	<u>4,486,344</u>	<u>574,623</u>	<u>9,507,378</u>	<u>438,394</u>	<u>7,166,859</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Exempt Lease Rental Payment - Library	Exempt Debt Service Library	Exempt Special Sanitary Debt Service	Exempt Debt Service School	Exempt Retirement/Severance Debt Service	Exempt Special Water District Debt Service	Exempt Park Bond - Corp	Exempt Sewer Bond
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	1,808,085	3,964,206	16,327,048	167,742,838	11,306,614	642,505	4,171,601	1,635,623
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	43,283	164,994	370,591	6,061,412	408,145	30,861	114,382	69,540
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,851,368</u>	<u>4,129,200</u>	<u>16,697,639</u>	<u>173,804,250</u>	<u>11,714,759</u>	<u>673,366</u>	<u>4,285,983</u>	<u>1,705,163</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,851,368	4,129,200	16,697,639	173,804,250	11,714,759	673,366	4,285,983	1,705,163
Total disbursements	<u>1,851,368</u>	<u>4,129,200</u>	<u>16,697,639</u>	<u>173,804,250</u>	<u>11,714,759</u>	<u>673,366</u>	<u>4,285,983</u>	<u>1,705,163</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Exempt Lease Rental Payment - Corp	Exempt Special Transportation Debt Service	Exempt Redevelopment Bond	Exempt Storm Sewer Bond	Exempt Emergency Fire Loan	Library Obligation Loan	Municipal Storm Water Fund	Corporate Debt Payment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	8,959,382	2,369,216	4,646,868	805,467	43,211	272,256	1,721,332	155,617
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	244,022	40,092	203,208	35,576	-	11,497	-	11,405
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>9,203,404</u>	<u>2,409,308</u>	<u>4,850,076</u>	<u>841,043</u>	<u>43,211</u>	<u>283,753</u>	<u>1,721,332</u>	<u>167,022</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,203,404	2,409,308	4,850,076	841,043	43,211	283,753	1,721,332	167,022
Total disbursements	<u>9,203,404</u>	<u>2,409,308</u>	<u>4,850,076</u>	<u>841,043</u>	<u>43,211</u>	<u>283,753</u>	<u>1,721,332</u>	<u>167,022</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Hobart Storm Water	Reassessment 2005	Welfare Administration	Family And Children	Park & Recreation Gift	Lake County Police D.A.R.E.	JAIBG Block Grant	Animal Control S.N.A.P.
Cash and investments - beginning	\$ -	\$ 4,695,355	\$ -	\$ 1,386	\$ 55,542	\$ -	\$ 113	\$ 17,893
Receipts:								
Taxes	2,426,606	927,813	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	30,633,260	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,041	-	128,958	3,785	5,811	-	1,550
Total receipts	<u>2,426,606</u>	<u>928,854</u>	<u>30,633,260</u>	<u>128,958</u>	<u>3,785</u>	<u>5,811</u>	<u>-</u>	<u>1,550</u>
Disbursements:								
Personal services	-	1,544,231	-	-	-	-	-	-
Supplies	-	56,258	-	-	-	300	-	-
Other services and charges	-	1,897,465	-	-	1,887	-	-	12,779
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	127,501	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>2,426,606</u>	<u>-</u>	<u>30,633,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>2,426,606</u>	<u>3,625,455</u>	<u>30,633,260</u>	<u>-</u>	<u>1,887</u>	<u>300</u>	<u>-</u>	<u>12,779</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,696,601)</u>	<u>-</u>	<u>128,958</u>	<u>1,898</u>	<u>5,511</u>	<u>-</u>	<u>(11,229)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,998,754</u>	<u>\$ -</u>	<u>\$ 130,344</u>	<u>\$ 57,440</u>	<u>\$ 5,511</u>	<u>\$ 113</u>	<u>\$ 6,664</u>

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

	Children's Psychiatric Residential Treatment Serv	Homeland Security Grant	Non-sufficient Check	Prosecutor's Elderly Abuse	State Drunk Driving Fees	County General's Incentive Fund	Non-Reverting Lake County Fairgrounds	Reassessment 1999
Cash and investments - beginning	\$ 995	\$ 17,551	\$ 44,154	\$ 33,090	\$ 15,618	\$ 325,899	\$ 113,637	\$ 1,041
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	3,024	-	154,251	16,505	-	500	-
Charges for services	-	-	-	-	-	-	92,428	-
Fines and forfeits	-	-	5,925	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	936	-	-	-	-	-	1,072	-
Total receipts	936	3,024	5,925	154,251	16,505	-	94,000	-
Disbursements:								
Personal services	-	-	-	163,868	7,563	-	56,198	-
Supplies	-	-	-	1,036	-	-	24,641	-
Other services and charges	-	-	130	1,486	-	-	642	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	3,024	-	170	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	160	1,041
Total disbursements	-	3,024	130	166,560	7,563	-	81,641	1,041
Excess (deficiency) of receipts over disbursements	936	-	5,795	(12,309)	8,942	-	12,359	(1,041)
Cash and investments - ending	\$ 1,931	\$ 17,551	\$ 49,949	\$ 20,781	\$ 24,560	\$ 325,899	\$ 125,996	\$ -

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

	HUD - NSP Grant	Non-Reverting Rico Seizure	Dag 71 Prosecutor's Non-Reverting	Non-Reverting Property Seizure	Sheriff's Alarms Permits & Fines	Juvenile Home Detention Grant	Lake County Community Development Admin Budget	Lake County Community Development Cities/Towns
Cash and investments - beginning	\$ 36,143	\$ 60,883	\$ 100	\$ 275,910	\$ 9,142	\$ -	\$ 2,728	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	327,297	-	-	9,713	-	31,238	374,128	951,677
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,663,701	14,030	-	176,565	6,660	70,000	109,238	-
Total receipts	1,990,998	14,030	-	186,278	6,660	101,238	483,366	951,677
Disbursements:								
Personal services	66,325	-	-	40,284	-	89,792	438,382	-
Supplies	593	510	-	74,368	-	-	2,090	-
Other services and charges	33,604	6,224	70	23,287	-	1,682	38,430	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,778,550	-	-	23,305	1,640	-	-	941,177
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	40,025	-	-	-	-	-	-	-
Total disbursements	1,919,097	6,734	70	161,244	1,640	91,474	478,902	941,177
Excess (deficiency) of receipts over disbursements	71,901	7,296	(70)	25,034	5,020	9,764	4,464	10,500
Cash and investments - ending	\$ 108,044	\$ 68,179	\$ 30	\$ 300,944	\$ 14,162	\$ 9,764	\$ 7,192	\$ 10,500

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

	Lake County Home Program	Lake County Development Rehab	Lake County Community Development REMP-IDOC	Lake County Community Development FMHA	Lake County Economic Revolving Loan	Non-reverting Sheriff's Federal Forfeiture	Lake County Multi-Agency Task Force	Sheriff's State & County Non-reverting Forfeiture
Cash and investments - beginning	\$ 9,625	\$ 487	\$ 150,632	\$ 45,238	\$ 232,878	\$ 10,863	\$ 59,759	\$ 828
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	474,223	149,970	-	-	-	-	187,323	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	50	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	325,094	1,235	28,491	-	224,563	18,754	-	-
Total receipts	799,367	151,205	28,491	-	224,563	18,754	187,323	-
Disbursements:								
Personal services	-	-	-	-	-	-	125,904	-
Supplies	-	-	-	-	-	-	13,155	-
Other services and charges	-	-	-	-	-	-	54,731	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	802,814	151,503	-	-	-	8,393	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	802,814	151,503	-	-	-	8,393	193,790	-
Excess (deficiency) of receipts over disbursements	(3,447)	(298)	28,491	-	224,563	10,361	(6,467)	-
Cash and investments - ending	\$ 6,178	\$ 189	\$ 179,123	\$ 45,238	\$ 457,441	\$ 21,224	\$ 53,292	\$ 828

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

	C.D.B.G. Recapture Loans	Public Works Tax Incentive	Auditor's Tax Incentive	H.I.D.T.A.	Storm Water Mgmt & Sediment Control	Campaign Finance Enforcement Fund	Division III Addiction Monitoring	Cops Interoperability Grant
Cash and investments - beginning	\$ 319,341	\$ 7	\$ 371,680	\$ 1,410	\$ 22,892	\$ 17,672	\$ 10,107	\$ 8,692
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	47,437
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,152	2,505	16	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	129,877	-	236,000	-	-	-	-	-
Total receipts	129,877	-	236,000	-	7,152	2,505	16	47,437
Disbursements:								
Personal services	-	-	216,344	-	-	-	-	12,215
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,407	-	-	30,894
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	6,750
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	7	-	1,410	-	-	-	-
Total disbursements	-	7	216,344	1,410	4,407	-	-	49,859
Excess (deficiency) of receipts over disbursements	129,877	(7)	19,656	(1,410)	2,745	2,505	16	(2,422)
Cash and investments - ending	\$ 449,218	\$ -	\$ 391,336	\$ -	\$ 25,637	\$ 20,177	\$ 10,123	\$ 6,270

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

	Division II Lados	Division I Lados	Non-reverting Highway/Deposit Gambling Tax	Juvenile Court Improvement Grant	Lake County CASA Program Grant	Domestic Relation Counseling	Non-reverting Delinquent Collection Fees	Sheriff's Grants Fund
Cash and investments - beginning	\$ 208,335	\$ 188,785	\$ 298,925	\$ 268	\$ 490	\$ 90,340	\$ 713,104	\$ 35,594
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	2,500	2,500	637,242	-	-	21,695	-	19,925
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	31,497	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	139,743	204,263	-	-	-	652	1,249,951	-
Total receipts	<u>142,243</u>	<u>206,763</u>	<u>637,242</u>	<u>-</u>	<u>-</u>	<u>53,844</u>	<u>1,249,951</u>	<u>19,925</u>
Disbursements:								
Personal services	174,453	114,530	-	-	-	35,601	-	-
Supplies	4,367	6,887	300,219	-	-	5,989	-	2,496
Other services and charges	11,505	13,343	472,363	-	-	1,364	380,280	31,265
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,863	4,385	79,599	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	268	-	50	-	-
Total disbursements	<u>195,188</u>	<u>139,145</u>	<u>852,181</u>	<u>268</u>	<u>-</u>	<u>43,004</u>	<u>380,280</u>	<u>33,761</u>
Excess (deficiency) of receipts over disbursements	<u>(52,945)</u>	<u>67,618</u>	<u>(214,939)</u>	<u>(268)</u>	<u>-</u>	<u>10,840</u>	<u>869,671</u>	<u>(13,836)</u>
Cash and investments - ending	<u>\$ 155,390</u>	<u>\$ 256,403</u>	<u>\$ 83,986</u>	<u>\$ -</u>	<u>\$ 490</u>	<u>\$ 101,180</u>	<u>\$ 1,582,775</u>	<u>\$ 21,758</u>

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

	Child Support/PCA Fees	Commissioner's Incentive Fund	Adult Probation Administration Fee	Juvenile Probation Administration Fee	Community Fund	Health Dept Tobacco Settlement	Family Court Initiative Grant	Anti-Bioterrorism
Cash and investments - beginning	\$ 365,471	\$ 202,627	\$ 104,159	\$ 8,020	\$ 13	\$ 899,760	\$ 52,964	\$ 1,020
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	20,800	6,321
Charges for services	8,294	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	250,000	193,507	53,025	-	210,431	80	-
Total receipts	8,294	250,000	193,507	53,025	-	210,431	20,880	6,321
Disbursements:								
Personal services	-	146,812	185,950	59,813	-	53,473	8,178	-
Supplies	3,552	-	-	-	-	409	-	-
Other services and charges	18,215	49,653	-	-	-	4,959	2,970	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	35,432	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	13	48,812	-	-
Total disbursements	21,767	196,465	185,950	59,813	13	143,085	11,148	-
Excess (deficiency) of receipts over disbursements	(13,473)	53,535	7,557	(6,788)	(13)	67,346	9,732	6,321
Cash and investments - ending	\$ 351,998	\$ 256,162	\$ 111,716	\$ 1,232	\$ -	\$ 967,106	\$ 62,696	\$ 7,341

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

	Weights-Measures User Fees	Website Maintenance Fund	Interpreter Service Grant	Justice Assistance Grant	Recorder's Incentive Fund	HAVA Title III Voting System	MS4	Public Works Recycling Grant
Cash and investments - beginning	\$ 46,848	\$ 585,232	\$ 5,784	\$ 15,663	\$ 292,979	\$ 360,347	\$ 542,383	\$ 9
Receipts:								
Taxes	-	-	-	-	-	-	1,587,083	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	15,975	479,674	-	-	-	-
Charges for services	-	31,550	-	-	-	-	-	-
Fines and forfeits	110,660	455,885	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	40,000	-	-	100,000	-	-	-
Total receipts	110,660	527,435	15,975	479,674	100,000	-	1,587,083	-
Disbursements:								
Personal services	82,821	103,391	-	51,926	117,212	-	274,181	-
Supplies	-	17,174	-	127,202	-	-	16,564	-
Other services and charges	1,530	190,900	14,553	221,696	-	-	138,432	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	86,661	-	27,403	447,854	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	340,000	-	-	-	-	-	9
Total disbursements	84,351	651,465	14,553	487,485	117,212	27,403	877,031	9
Excess (deficiency) of receipts over disbursements	26,309	(124,030)	1,422	(7,811)	(17,212)	(27,403)	710,052	(9)
Cash and investments - ending	\$ 73,157	\$ 461,202	\$ 7,206	\$ 7,852	\$ 275,767	\$ 332,944	\$ 1,252,435	\$ -

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

	Sheriff's SIG Grant	Auditor's Endorsement Fees	Courts Drug Free Grant	Alternative Dispute Resolutions	Alternative Dispute Resolution Co-Payment	Treasurer's Incentive	Child Support Incentive	Environmental Task Force
Cash and investments - beginning	\$ 13,116	\$ 86,092	\$ 11,150	\$ 151,945	\$ 31,041	\$ 313,872	\$ 736,420	\$ 36,402
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	37,452	-	-	-	3,000	-	83,833	-
Charges for services	-	-	-	-	-	-	422,965	-
Fines and forfeits	-	79,990	-	4,345	11,125	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	40,230	3,156	240,025	-	-
Total receipts	<u>37,452</u>	<u>79,990</u>	<u>-</u>	<u>44,575</u>	<u>17,281</u>	<u>240,025</u>	<u>506,798</u>	<u>-</u>
Disbursements:								
Personal services	-	63,256	-	8,383	-	216,198	265,579	-
Supplies	4,086	5,240	360	27	307	-	27,283	-
Other services and charges	31,212	-	2,497	28,535	18,523	-	15,010	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	11,000	-	-	-	4,526	15,384	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	8,293	-	580	-	-	-
Total disbursements	<u>35,298</u>	<u>79,496</u>	<u>11,150</u>	<u>36,945</u>	<u>19,410</u>	<u>220,724</u>	<u>323,256</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,154</u>	<u>494</u>	<u>(11,150)</u>	<u>7,630</u>	<u>(2,129)</u>	<u>19,301</u>	<u>183,542</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,270</u>	<u>\$ 86,586</u>	<u>\$ -</u>	<u>\$ 159,575</u>	<u>\$ 28,912</u>	<u>\$ 333,173</u>	<u>\$ 919,962</u>	<u>\$ 36,402</u>

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

	Title Search Fees	Late Surrender Fees/County Extradition	Non-reverting Property Seizure	DUI Task Force Grant	ARRA/EECB Grant	Lake County Community Correction Fair Share	Community Corrections Program	Sheriff - Animal Control
Cash and investments - beginning	\$ 12,170	\$ 19,365	\$ 14,400	\$ 4,926	\$ -	\$ 222,119	\$ 195,531	\$ 3,379
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	7,181	1,617,366	75,327	2,462,469	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	934	-	-	-	215,992	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	290,898	31	-	-	-	430,771	234,943	4,748
Total receipts	290,898	965	-	7,181	1,617,366	722,090	2,697,412	4,748
Disbursements:								
Personal services	-	-	-	4,824	-	-	2,332,652	-
Supplies	-	-	-	-	-	77,732	-	-
Other services and charges	-	6,860	-	-	178,055	385,062	77,734	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,439,311	33,170	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	296,173	-	-	-	-	235,000	165,000	6,837
Total disbursements	296,173	6,860	-	4,824	1,617,366	730,964	2,575,386	6,837
Excess (deficiency) of receipts over disbursements	(5,275)	(5,895)	-	2,357	-	(8,874)	122,026	(2,089)
Cash and investments - ending	\$ 6,895	\$ 13,470	\$ 14,400	\$ 7,283	\$ -	\$ 213,245	\$ 317,557	\$ 1,290

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

	Community Economic Development	Parks - Outside Cash	Juvenile Center Grants Fund	Cum Helicopter Improvement Fund	ARRA/HUD - HPRP Grant	VOCA - Victims Of Crime Act Grant	ARRA Grant	Wireless - E911
Cash and investments - beginning	\$ 8,301	\$ 163,201	\$ 4	\$ 384,682	\$ -	\$ -	\$ 55,083	\$ 1,139,284
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	256,430	34,836	215,714	-
Charges for services	-	-	-	-	-	-	-	1,531,205
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	51,439	6,885,322	-	-	-	-	-	-
Total receipts	51,439	6,885,322	-	-	256,430	34,836	215,714	1,531,205
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,652	34,836	249,885	882,714
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	283,876	254,778	-	12,887	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	55,657	6,680,517	4	-	-	-	-	-
Total disbursements	55,657	6,680,517	4	283,876	256,430	34,836	262,772	882,714
Excess (deficiency) of receipts over disbursements	(4,218)	204,805	(4)	(283,876)	-	-	(47,058)	648,491
Cash and investments - ending	\$ 4,083	\$ 368,006	\$ -	\$ 100,806	\$ -	\$ -	\$ 8,025	\$ 1,787,775

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

	County Excess Levy	Check Deception Collection Fee	Child Support IV-D/FSSA	HAVA Sec 101 Voting Sys Fund	County Bond Redemption	Redevelopment Authority Capital Projects	Exempt Debt Service	Exempt Park Bond
Cash and investments - beginning	\$ 7,151,687	\$ 25,415	\$ 91,110	\$ 400,000	\$ 346,156	\$ 1,394,372	\$ 685,545	\$ 173,172
Receipts:								
Taxes	-	-	-	-	3,077,018	-	12,666,411	93,459
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	14,638	-	18,599	-	470,300	6,643
Charges for services	-	-	196,830	-	-	-	-	-
Fines and forfeits	-	50,460	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	801,359	-	-	-	1,450,001	26,777	-	-
Total receipts	<u>801,359</u>	<u>50,460</u>	<u>211,468</u>	<u>-</u>	<u>4,545,618</u>	<u>26,777</u>	<u>13,136,711</u>	<u>100,102</u>
Disbursements:								
Personal services	-	27,430	164,965	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,116,023	-	800	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,448,425	-	5,706,925	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	189,941	5,500,000	173,172
Total disbursements	<u>-</u>	<u>27,430</u>	<u>164,965</u>	<u>-</u>	<u>2,564,448</u>	<u>189,941</u>	<u>11,207,725</u>	<u>173,172</u>
Excess (deficiency) of receipts over disbursements	<u>801,359</u>	<u>23,030</u>	<u>46,503</u>	<u>-</u>	<u>1,981,170</u>	<u>(163,164)</u>	<u>1,928,986</u>	<u>(73,070)</u>
Cash and investments - ending	<u>\$ 7,953,046</u>	<u>\$ 48,445</u>	<u>\$ 137,613</u>	<u>\$ 400,000</u>	<u>\$ 2,327,326</u>	<u>\$ 1,231,208</u>	<u>\$ 2,614,531</u>	<u>\$ 100,102</u>

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

	Exempt Park Revenue Bond Redemption	Co Highway Maint Garage Bond	County Bond Improvements	Park Dist Bond 1982	Major Move Construction	Lake County Voting System Cumulative Fund	Cumulative Capital	Redevelopment Authority Debt Service
Cash and investments - beginning	\$ 7,862	\$ 2,832	\$ -	\$ 911,525	\$ 2,190,099	\$ 1,278,941	\$ 791,756	\$ 4,683,702
Receipts:								
Taxes	2,371,720	-	-	-	-	-	2,752,013	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	140,226	-	-	-	-	-	126,809	-
Charges for services	-	-	-	-	431,997	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	775,857	250,646	500,000	-	399,610	117	434
Total receipts	2,511,946	775,857	250,646	500,000	431,997	399,610	2,878,939	434
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	250,646	-	1,332,055	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,246,519	-	-	349,020	-	-	1,723,510	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	500,000	-	-	-	607,129
Total disbursements	2,246,519	-	250,646	849,020	1,332,055	-	1,723,510	607,129
Excess (deficiency) of receipts over disbursements	265,427	775,857	-	(349,020)	(900,058)	399,610	1,155,429	(606,695)
Cash and investments - ending	\$ 273,289	\$ 778,689	\$ -	\$ 562,505	\$ 1,290,041	\$ 1,678,551	\$ 1,947,185	\$ 4,077,007

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

	Self Insurance #2	Employee Benefit Accruals	County Welfare Trusts	Property Replacement	Treasurer's Tax Sale	U.S. Research Consultants/Personal Property	Unfunded Money	National Park System
Cash and investments - beginning	\$ 799,159	\$ 3,483,683	\$ 4,720	\$ 95,030	\$ 211,237	\$ 3,473	\$ 485,081,903	\$ 6,299
Receipts:								
Taxes	-	-	-	4,258,017	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	448,126	64,311,820	-	-	3,506,593	-	770,201,367	7,269
Total receipts	448,126	64,311,820	-	4,258,017	3,506,593	-	770,201,367	7,269
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	80,720	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	550,000	60,480,109	-	3,550,537	3,245,765	-	1,234,732,070	13,394
Total disbursements	630,720	60,480,109	-	3,550,537	3,245,765	-	1,234,732,070	13,394
Excess (deficiency) of receipts over disbursements	(182,594)	3,831,711	-	707,480	260,828	-	(464,530,703)	(6,125)
Cash and investments - ending	\$ 616,565	\$ 7,315,394	\$ 4,720	\$ 802,510	\$ 472,065	\$ 3,473	\$ 20,551,200	\$ 174

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

	Doctors Merchants	Users Fee Agency	Payroll Court Judgement	Ordinance Deferral Program	Commissioner's Tax Certificate Sale	Payment Errors (Refunds)	Tax Sale Cancellation	Subdivision Escrow Bonds
Cash and investments - beginning	\$ 844	\$ 703,585	\$ 1,919	\$ 28,719	\$ 3,130,971	\$ 342,970	\$ 316,025	\$ 58,613
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	1,639,089	-	324,302	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	144	48	252,257	-	1,836,603	207,823	126,991	27,355
Total receipts	144	1,639,137	252,257	324,302	1,836,603	207,823	126,991	27,355
Disbursements:								
Personal services	-	-	217,464	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	301,983	630,861	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	1,590,350	-	-	1,996,421	219,912	275,607	6,954
Total disbursements	-	1,590,350	217,464	301,983	2,627,282	219,912	275,607	6,954
Excess (deficiency) of receipts over disbursements	144	48,787	34,793	22,319	(790,679)	(12,089)	(148,616)	20,401
Cash and investments - ending	\$ 988	\$ 752,372	\$ 36,712	\$ 51,038	\$ 2,340,292	\$ 330,881	\$ 167,409	\$ 79,014

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

	Overpayment	NW Regional Plan Commission	Cities Park Sales Tax	Inmate Trust - Commissary	Tax Sale Fees - SRI	Supplemental County Wide Tax	Coroner's Continuing Education Fees	Delinquent Sewer
Cash and investments - beginning	\$ 7,768,912	\$ 60,638	\$ 1,726	\$ 515,653	\$ 6,818	\$ (168)	\$ 4,895	\$ 2,956
Receipts:								
Taxes	9,549,678	-	-	-	-	5,811,314	-	1,256,398
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	265,706	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,456	-	114,180	1,918,047	238,323	-	65,272	-
Total receipts	9,551,134	-	114,180	1,918,047	238,323	6,077,020	65,272	1,256,398
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	243,172	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,778,663	60,638	113,209	1,850,891	-	6,076,840	65,680	1,256,398
Total disbursements	7,778,663	60,638	113,209	1,850,891	243,172	6,076,840	65,680	1,256,398
Excess (deficiency) of receipts over disbursements	1,772,471	(60,638)	971	67,156	(4,849)	180	(408)	-
Cash and investments - ending	\$ 9,541,383	\$ -	\$ 2,697	\$ 582,809	\$ 1,969	\$ 12	\$ 4,487	\$ 2,956

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

	Barret Law	TIF Dissolution General Fund	Commissioner's Sale Surplus Property Deposit	US Steel Property Tax Settlement Fund	'08 & Prior Delinquent Tax	Indiana Common School Fund	Vehicle License Fund	Excess Monies Settlement 2001
Cash and investments - beginning	\$ 3,180	\$ 40,090	\$ 4,477	\$ 1,130	\$ -	\$ 7,572	\$ 1,094	\$ 109,547
Receipts:								
Taxes	-	-	-	-	1,288,057	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	24,355	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	261,057	334,749	-	-	-	-	-	747
Total receipts	261,057	334,749	-	-	1,288,057	24,355	-	747
Disbursements:								
Personal services	-	239,425	-	-	-	-	-	-
Supplies	-	7,698	-	-	-	-	-	-
Other services and charges	-	60,716	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	261,057	-	-	-	1,288,057	16,029	1,094	-
Total disbursements	261,057	307,839	-	-	1,288,057	16,029	1,094	-
Excess (deficiency) of receipts over disbursements	-	26,910	-	-	-	8,326	(1,094)	747
Cash and investments - ending	\$ 3,180	\$ 67,000	\$ 4,477	\$ 1,130	\$ -	\$ 15,898	\$ -	\$ 110,294

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

	Clerk - Outside Cash	Juvenile Probation - Outside Cash	Recorder - Outside Cash	Planning Commission - Outside Cash	Adult Probation - Outside Cash	Hermit's Lake Sewer User Fee	Hermit's Lake Debt Reserve Fund	Totals
Cash and investments - beginning	\$ 17,726,852	\$ -	\$ 142,649	\$ -	\$ -	\$ 122,510	\$ 40,500	\$ 581,728,529
Receipts:								
Taxes	-	-	-	-	-	-	-	1,062,796,898
Licenses and permits	-	-	-	-	-	-	-	214,225
Intergovernmental	-	-	-	-	-	-	-	100,209,057
Charges for services	-	-	-	-	-	-	-	16,332,885
Fines and forfeits	-	-	-	-	-	-	-	13,342,522
Utility fees	-	-	-	-	-	196,945	-	196,945
Other receipts	43,446,215	80,592	1,632,469	426,702	375,784	-	-	1,048,820,141
Total receipts	43,446,215	80,592	1,632,469	426,702	375,784	196,945	-	2,241,912,673
Disbursements:								
Personal services	-	-	-	-	-	-	-	107,100,801
Supplies	-	-	-	-	-	-	-	6,763,307
Other services and charges	-	-	-	-	-	-	-	55,154,148
Debt service - principal and interest	-	-	-	-	-	-	-	105,007,774
Capital outlay	-	-	-	-	-	-	-	20,750,388
Utility operating expenses	-	-	-	-	-	198,445	-	198,445
Other disbursements	46,260,063	80,592	1,651,862	426,702	375,784	-	-	2,353,841,106
Total disbursements	46,260,063	80,592	1,651,862	426,702	375,784	198,445	-	2,648,815,969
Excess (deficiency) of receipts over disbursements	(2,813,848)	-	(19,393)	-	-	(1,500)	-	(406,903,296)
Cash and investments - ending	\$ 14,913,004	\$ -	\$ 123,256	\$ -	\$ -	\$ 121,010	\$ 40,500	\$ 174,825,233

LAKE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: American Eurocopter Corporation / SunTrust Equipment Finance	Purchased new Helicopter	\$ 203,723	07-15-09	01-15-16
Total of annual lease payments		<u>\$ 203,723</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Judgment Bond 2010	\$ 3,355,000	\$ 1,163,756
General obligation bonds	Energy Savings Phase II	10,240,000	1,447,025
General obligation bonds	Energy Savings Phase I	12,265,000	2,573,750
General obligation bonds	Lake County 2000 Building Corporation - Juvenile Detention	2,470,000	2,612,025
General obligation bonds	Lake County Garage	3,355,000	628,020
General obligation bonds	Parks #2 - Improvements & Acquisitions	23,300,000	1,013,588
General obligation bonds	Parks #4 - Improvements & Acquisitions	<u>5,065,000</u>	<u>1,243,331</u>
Total governmental activities		<u>60,050,000</u>	<u>10,681,495</u>
Hermit'S Lake Sewer User Fee: Notes and loans payable	Improvements at Hermits Lake Sewage Treatment Plant	<u>280,435</u>	<u>40,798</u>
Totals		<u>\$ 60,330,435</u>	<u>\$ 10,722,293</u>

LAKE 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	\$ 26,141,448
Infrastructure	252,407,774
Buildings	142,585,021
Machinery, equipment and vehicles	35,795,481
Construction in progress	6,156,398
Total governmental activities	463,086,122
Hermit'S Lake Sewer User Fee:	
Land	21,040
Improvements other than buildings	969,251
Total Hermit'S Lake Sewer User Fee	990,291
Total capital assets	\$ 464,076,413

LAKE COUNTY
OTHER REPORTS

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

Board of County Commissioners
County Council
County Auditor
County Treasurer
County Clerk
County Sheriff
County Recorder
County Health Department
County Assessor
County Prosecuting Attorney

(This page intentionally left blank.)

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 LAKE COUNTY, INDIANA

Compliance

We have audited the compliance of Lake 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. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-3, 2011-4, and 2011-5.

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. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as items 2011-4 and 2011-5. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

August 15, 2012

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

LAKE 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		\$ 36,857
National School Lunch Program	10.555		59,754
			<hr/>
Total for federal grantor agency			96,611
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Natural Resources			
Coastal Zone Management Administration Awards	11.419		
		CZ0802	8,419
		CZ0821	28,750
		CZ019	73,000
			<hr/>
Total for federal grantor agency			110,169
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grants			
CDBG - Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants	14.218		
Community Development Block Grant		B-09-UC-1800016	886,945
		B-10-UC-1800016	582,433
			<hr/>
Neighborhood Stabilization Program (NSP1)			327,297
			<hr/>
Total for program			1,796,675
ARRA - Community Development Block Grant ARRA Entitlement Grants (CDBG-R)	14.253	B-09-UY-180016	5,444
			<hr/>
Total for cluster			1,802,119
Direct Grant			
HOME Investment Partnerships Program	14.239		
		M-09-UC-180207	294,950
		M-10-UC-180207	143,092
		M-11-UC-180207	37,433
			<hr/>
Total for program			475,475
Direct Grant			
ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)	14.257	S09-UY-180016	256,430
			<hr/>
Total for federal grantor agency			2,534,024
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
		2008-DJ-BX-0288	1,070
		2008-DJ-BX-0752	22,629
		2009-DJ-BX-1410	3,923
		2010-DJ-BX-0810	81,548
		2010-DJ-BX-046	27,238
		2011-DJ-BX-3472	72,882
			<hr/>
Total for program			209,290
Direct Grant			
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2009-SB-B9-1671	320,251

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

LAKE 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 JUSTICE (continued)</u>			
Pass-Through Indiana Criminal Justice Institute			
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)			
Program/Grants to States and Territories	16.803	09-JRA-023	215,714
Offender Re-Entry Treatment Program		2009-SU-B9-0047	<u>47,828</u>
Total for program			<u>583,793</u>
Total for cluster			<u>793,083</u>
Direct Grant			
Public Safety Partnership and Community Policing Grants	16.710		
Technology Program Grant		2008CKWX0790	34,665
		2010CKWX0498	<u>12,772</u>
Total for program			<u>47,437</u>
Direct Grant			
Equitable Sharing Program	16.922		
Federal Forfeitures - County Sheriff			<u>133,070</u>
Pass-Through Indiana Criminal Justice Institute			
Title V - Delinquency Prevention Program	16.548		<u>7,499</u>
Pass-Through Indiana Criminal Justice Institute			
Edward Byrne Memorial Formula Grant Program	16.579		
Local Enforcement Combating Local Crime		09-DJ-023	49,267
		10-DJ-018	<u>138,056</u>
Total for program			<u>187,323</u>
Pass-Through Indiana Criminal Justice Institute			
ARRA - Recovery Act - VOCA Crime Victim Assistance Discretionary Grant Program	16.807	10VALE007	25,900
		11VALE007	<u>8,936</u>
Total for program			<u>34,836</u>
Total for federal grantor agency			<u>1,203,248</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		
Bridge Inspection			139,225
Construction Management			<u>319,586</u>
ARRA - Highway Planning and Construction	20.205		
Construction Management			<u>16,936</u>
Total for program			<u>475,747</u>
Recreational Trails Program	20.219		
Savannah Trail - Gary		R-29619	7,151

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

LAKE 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 TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Natural Resources Recreational Trails Program Erie Lackawanna Trail/Turkey Creek Corridor	20.219	RT-07-008	60,531
Total for program			67,682
Total for cluster			543,429
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pull Over Enforcement Program	20.600		7,563
Total for cluster			7,563
Total for federal grantor agency			550,992
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Grant ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-FOA-000013	1,617,366
Total for federal grantor agency			1,617,366
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Direct Grant Help America Vote Act Requirements Payments	90.401		27,403
Total for federal grantor agency			27,403
<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		154,251
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness and Response for H1N1	93.069		41,753
Pass-Through Indiana Department of Health Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		27,785
Pass-Through Indiana Family and Social Services Administration Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		35,298

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

LAKE 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 HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor's Expenditures			1,452,089
County Clerk's Expenditures			180,367
County Court's Expenditures			179,100
Indirect Costs			1,257,201
County Prosecutor's Incentive			111,792
County Clerk's Incentive			162,016
County Court's Incentive			<u>121,840</u>
Total for program			<u>3,464,405</u>
Pass-Through Indiana Department of Health			
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		<u>56,674</u>
Total for federal grantor agency			<u>3,780,166</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	C44P-1-127A C44P-1-334A	3,024 <u>49,989</u>
Total for federal grantor agency			<u>53,013</u>
Total federal awards expended			<u>\$ 9,972,992</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

LAKE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Lake County (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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Community Development Block Grants/Entitlement Grants	14.218	\$ 886,066
Home Investment Partnerships Program	14.239	187,036

LAKE 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?	yes
Significant deficiencies identified?	none reported
Noncompliance material to the financial statement noted?	yes

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.257	ARRA – Homelessness Prevention and Rapid Re-Housing Program (HPRP) JAG Program 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

FINDING 2011-1 - INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Lake County Clerk does not have the adequate internal controls over financial reporting that would facilitate the preparation of accurate and complete financial reports. The Clerk's financial transactions are accounted for in the Clerk - Outside Cash Fund in the Lake County Annual Report. The fund includes all receipts and disbursements of the Clerk, as well as the cash balance due to the County and the State, and items held in trust for others.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Clerk's information contained in the 2011 Lake County Annual Report contained numerous errors and omissions which required audit adjustments. The Clerk of the Circuit Court has offices in multiple locations (Crown Point, East Chicago, Gary and Hammond) and divisions (Civil, Small Claims, Criminal, and Traffic) within these locations. These offices and divisions were responsible for reporting their individual cash and investment balances as of December 31, 2011, as well as their receipts and disbursements for 2011 to the Financial Manager in the Crown Point office. The individual offices' and divisions' reports are combined and reported in total to the County Auditor. The total cash and investments reported on the 2011 CAR was \$19,210,027; the audited cash and investments balance as of December 31, 2011, was \$14,913,004 resulting in a difference of \$4,297,023. Identified errors that contributed to the differences included the reporting of depository balances instead of reconciled record balances and the responsible employees not knowing what amounts should be reported.

The County Clerk did not ensure that employees had the adequate training to prepare complete and accurate financial reports. In addition, there was a lack of management oversight of the financial report before it was filed with the County Auditor and the state. Adequate internal control over financial reporting requires that employees understand the importance of complete and accurate financial reporting and that they have the requisite knowledge and skills to prepare them. In addition, adequate internal control requires sufficient supervision and oversight by management and the governing bodies to ensure complete and accurate financial reporting.

Indiana Code 36-2-2-19 concerning annual statement of county's receipts and expenditures, states: "At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year . . ."

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

We recommended that the County officials of their respective offices establish and maintain controls to ensure complete and accurate reporting of financial activities.

FINDING 2011-2 - TREASURER'S DAILY BALANCE OF CASH AND DEPOSITORIES

The Treasurer is responsible for maintaining the Treasurer's Daily Balance of Cash and Depositories (cash book). The cash book reflects the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition of the office at the close of each day.

Cash short or cash long entries were recorded in the cash book indicating a difference between the amounts collected or disbursed with amounts recorded in the cash book. Various cash short and cash long entries explanations during the year included property tax settlement differences, voided transactions, and bank errors.

A cumulative listing of the cash short and cash long amounts at December 31, 2011, was not available for audit.

LAKE COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (Continued)

The cumulative cash short and cash long amounts at December 31, 2010, 2011, and July 2, 2012, are listed below.

<u>Description</u>	<u>December 31, 2010</u>	<u>December 31, 2011</u>	<u>July 2, 2012</u>
Cash Short	\$ (64,015.79)	\$ (609,747.42)	\$ (568,378.08)
Cash Long	<u>269,328.50</u>	<u>147,075.89</u>	<u>148,511.68</u>
Net (Short)/Long	<u>\$ 205,312.71</u>	<u>\$ (462,671.53)</u>	<u>\$ (419,866.40)</u>

Controls have not been established to identify and find resolution to the cash short and cash long entries made to the cash book. The cumulative cash short noted above is not material to the financial statements at December 31, 2011. However, failure to establish controls to identify and find resolution to these items could cause a material misstatement of the financial statements in the future.

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 objectives, 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 County Treasurers of Indiana, Chapter 10)

It is important that the amounts distributed at each semiannual settlement agree with the amounts shown in the treasurer's daily balance of cash and depositories, since a settlement and distribution in excess of the amounts entered in this record will result in "cash short" on the day the settlement is made. Conversely, if the settlement and distribution is made for less than the amount shown in this record, it will result in "cash long" for that day. Therefore, every effort should be made before settlement and distribution to see that the amounts distributed for each taxing district agree with the amounts entered in the register of taxes collected and in the treasurer's daily balance of cash and depositories. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 4)

We recommended that the County officials establish and maintain controls to ensure the identification and resolution of cash short and cash long entries are completed.

Section III – Federal Award Findings and Questioned Costs

FINDING 2011-3 - ALLOWABLE COSTS

Federal Agency: U.S. Department of Justice
 Federal Program: ARRA – Recovery Act Edward Byrne Memorial Justice Assistance Grant (JAG)
 CFDA Number: 16.803
 Federal Award Number and Year: 09-JRA-023
 Pass-through Entity: Indiana Criminal Justice Institute

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Professional services were provided on a monthly basis for system design and configuration and were billed based on labor and travel expenses. A contract for these services was not awarded or approved; therefore, we were unable to verify that the charges and scope of work were allowable for the JAG program. The disbursements for professional services in 2011 were \$103,405.90.

Due to their failure to obtain a written contract with the vendor, the County paid for services which were not adequately documented. A contract would clearly establish the services to be provided, estimate of time for completion, rate of compensation, and termination provisions. In addition, lack of a contract does not allow the County to seek remedies or "damages" in the event of a breach of the agreed upon services.

OMB Circular A-87, Attachment B, 32 states in part:

"Professional service costs.

a. Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the governmental unit, are allowable, subject to subparagraphs b and c when not contingent upon recovery of the costs from the Federal Government. In addition, legal and related services are limited under section 10 of this appendix.

b. In determining the allowability of costs in a particular case, no single factor or any special combination of factors or any special combination of factors is necessarily determinative. However, the following factors are relevant: 8) Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions). . . ."

We recommended that a written contract for professional services be obtained for services provided to the County.

FINDING 2011-4 - SPECIAL TEST AND PROVISIONS

Federal Agency: U.S. Department of Justice

Federal Program: ARRA – Recovery Act Edward Byrne Memorial Justice Assistance Grant (JAG)

CFDA Number: 16.803

Federal Award Number and Year: 09-JRA-023, 2009-SB-B9-1671

Pass-through Entity: Indiana Criminal Justice Institute

The grant administrator maintains a spreadsheet for each grant program under the JAG Program Cluster. This spreadsheet includes the budget amount for each category, the amount expended and the amount received. The County Auditor's ledger accounts for the JAG grants in either Fund 262 or Fund 282 with a specific account for each program.

We compared the administrator's spreadsheet to the County Auditor's records and found that the ARRA – Recovery Act Edward Byrne Memorial Justice Assistance Grant (JAG), award number 09-JRA-023, is accounted for in fund 282, Account number 500. According to the County Auditor's records, disbursements from fund 282, account number 500 totaled \$262,772.11. The grant administrator's spreadsheet reported total disbursements of \$268,489.21 which included disbursements of \$5,717.10 from Fund 145 (Non-reverting Property Seizure #1). However, all reimbursements were receipted into fund 282, account number 500.

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The ARRA – Recovery Act Edward Byrne Memorial Justice Assistance Grant (JAG), award number 2009-SB-B9-1671, is accounted for in fund 262, account number 550. According to the County Auditor's records, disbursements from fund 262 account number 550 totaled \$302,651.79. The grant administrator's spreadsheet reported disbursements of \$322,854.25 which is \$20,202.46 in excess of the ledger. The County Auditor's records also reported receipts of \$291,010.62, but the grant administrator's spreadsheet reported receipts of \$333,262.74 which is \$42,252.12 in excess of the ledger.

Adjustments have not been made to the County Auditor's records to accurately reflect the receipts and disbursements of the ARRA funds.

Failure to maintain official records that track the source (receipts) and application (disbursements) of each grant individually may hinder the County's ability to provide transparency for individual federal awards.

2 CFR §176.210, states in part:

"The award term described in this section shall be used by agencies to clarify recipient responsibilities regarding tracking and documenting Recovery Act expenditures:

(a) To maximize the transparency and accountability of funds authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L. 111–5) (Recovery Act) as required by Congress and in accordance with 2 CFR 215.21 "Uniform Administrative Requirements for Grants and Agreements" and OMB Circular A–102 Common Rules provisions, recipients agree to maintain records that identify adequately the source and application of Recovery Act funds."

OMB Circular A133 Section .300(b) states:

"The auditee shall:

Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

For transparency and internal control purposes, we recommended that officials establish procedures to adequately identify ARRA grant receipts and disbursements in the official records of the County.

FINDING 2011-5 - REPORTING

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: FY 11
Pass-Through Entity: Indiana Department of Child Services

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Prosecutor's IV-D

We reviewed supporting documentation for expenses claimed for reimbursement and found that of the four months tested, all of the "personal services" expenses were under-reported from \$11,513.02 to \$18,823.59 per month. The "supplies" expenses were under-reported up to \$2,834.73 or over-reported up to \$3,557.79. The "other services and charges" expenses were under-reported by \$945.48 to \$3,441.74. The quarterly incentive reports were under-reported by \$64,710.19 for the year.

The personnel in the Prosecutor's office are reviewing all claims for reimbursement to determine if other errors/omissions occurred. The reports were prepared by a former employee and were not reviewed or verified by upper management.

Clerk and Juvenile Court's IV-D

Reports submitted for reimbursement were based on spreadsheets calculating pay and benefits and not on actual expenditures as recorded in the auditor's ledgers. As a result, amounts submitted for reimbursement were either under or over reported from the actual expenditures.

Controls were insufficient to monitor and verify the accuracy of the reports submitted for reimbursement. This resulted in the County either not claiming or receiving all the federal funds that it was entitled to or over claiming and receiving excessive federal reimbursement under the IV-D Child Support Enforcement Program.

45 CFR § 92.20 states in part:

"(a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to— (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

(b) The financial management systems of other grantees and subgrantees must meet the following standards:

- (1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) Accounting records. Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
- (3) Internal control. Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. . . ."

LAKE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A133 Section .300(b) states:

"The auditee shall:

Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

We recommended that controls be established and implemented to monitor and verify the accuracy of the reports submitted for reimbursement.



Auditor Lake County

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307

© GCU 1049-M

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NO. 2010-3 PROCUREMENT

Original Audit Report Number: B39393
Fiscal Year: 2010
Auditee Contact Person: John Dull
Title of Contact Person: County Attorney
Phone Number: (219) 755-3058

Status of Finding:

Please refer to the attached response from the above named contact person.

FINDING NO. 2010-4 SPECIAL TEST AND PROVISIONS

Original Audit Report Number: B39393
Fiscal Year: 2010
Auditee Contact Person: John Dull
Title of Contact Person: County Attorney
Phone Number: (219) 755-3058

Status of Finding:

Please refer to the attached response from the above named contact person.

**FINDING NO. 2010-5 REPORTING CLERK IV-D CHILD SUPPORT
ENFORCEMENT**

Original Audit Report Number: B39393
Fiscal Year: 2010
Auditee Contact Person: John Dull
Title of Contact Person: County Attorney
Phone Number: (219) 755-3058

Status of Finding:

Please refer to the attached response from the above named contact person.

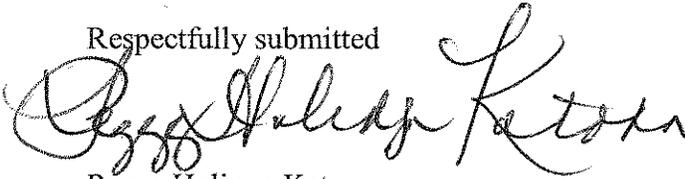
FINDING NO. 2010-6 SUSPENDED AND DEBARRED -CONTROLS AND COMPLIANCE

Original Audit Report Number: B39393
Fiscal Year: 2010
Auditee Contact Person: John Dull
Title of Contact Person: County Attorney
Phone Number: (219) 755-3058

Status of Finding:

Please refer to the attached response from the above named contact person.

Respectfully submitted

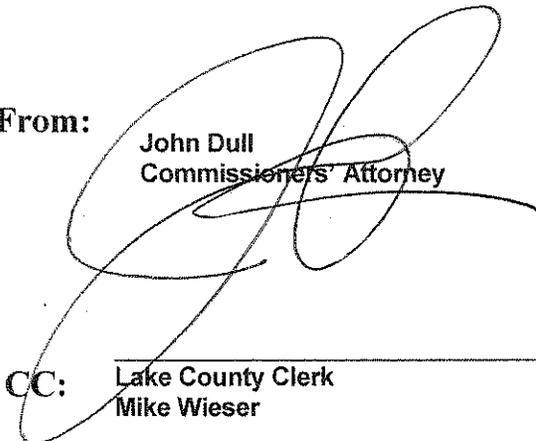


Peggy Holinga Katona
Lake County Auditor

**Office of the Attorney
to the
Board of Commissioners**

2293 N. Main St. • Crown Point, IN 46307
219-755-3058 ~ Fax 219-648-6138

TO: Peggy Katona
Lake County Auditor

From: 
John Dull
Commissioners' Attorney

Date: June 5, 2012

CC: Lake County Clerk
Mike Wieser

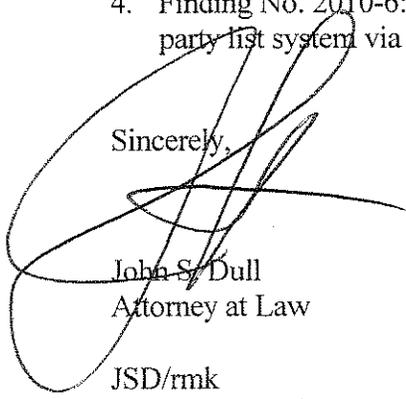
RE: Federal Findings 2010 Audit

The Board of Commissioners have taken positive action to correct all federal findings applicable to the Board from the 2010 audit.

The corrective action for the specific findings are as follows:

1. Finding No. 2010-3 Procurement: The Board of Commissioners submitted a letter regarding the audit response to the purchase of the Lake County helicopter. As indicated in that letter, the actions taken by the county were approved by both the Lake County Commissioners and the Lake County Council on August 13, 2008 and the Board of Commissioners adopted a resolution on August 20, 2008 authorizing the execution and delivery of the master equipment agreement.
2. Finding No. 2010-4: The Board of Commissioners has ensured to the Auditor that ARRA Federal Funds are no longer mixed with non ARRA funds. This meets the substance of the finding.
3. Finding No. 2010-5: The Board of Commissioners instructed the Clerk to timely file IV-D claims. The Board is asking the Clerk to submit semi-annual reports.
4. Finding No. 2010-6: The purchasing department is now running a check through the excluding party list system via the internet before any grant money is awarded to a vendor.

Sincerely,


John S. Dull
Attorney at Law

JSD/rmk



Auditor Lake County

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307



CORRECTIVE ACTION PLAN

Section II

FINDING NO. 2011-1 INTERNAL CONTROLS OVER FINANCIAL REPORTING

Original SBA Audit Report Number:

Auditee Contact Person: Michael A Brown

Title of Contact Person: Clerk of the Lake Circuit and Superior Courts

Phone Number: (219) 755-3067

Corrective Action and Plan submitted:

The clerk has responded that more aggressive training is to be implemented to address all issues of the finding with the financial personnel.

See Attached response

MICHAEL A. BROWN
CLERK OF THE LAKE SUPERIOR/CIRCUIT COURT
2293 N. Main Street
Crown Point, IN 46307

Response to Federal Finding Number 2011-1

INTERNAL CONTROLS OVER FINANCIAL PLANNING

The Lake County Clerk has addressed the issue of adequacy of internal controls as it affects the various office locations, namely Crown Point, Gary, Hammond, and East Chicago. We intend to more aggressively train each financial officer and set up monthly sessions of training and review of procedures with an eye towards consistency and accuracy at each of our offices. Rebecca Dowling, the Chief Financial Officer will continue to be responsible for the training of all financial personnel and will make the monthly visits to the outer offices as well as to the divisions in Crown Point. The issue of reporting depository balances instead of reconciled record balances will be addressed at the monthly meeting and each financial officer will be retrained until he/she understands this concept. If we are able to send the financial officers to training seminars outside of the office, we will do so. In the event that these employees are unable to be trained, they will be replaced.

Respectfully submitted,



Michael A. Brown
Clerk of the Lake Superior/Circuit Court

FINDING NO. 2011-2 –TREASURER’ DAILY BALANCE OF CASH AND
DEPOSITORIES

Original SBA Audit Report Number:
Auditee Contact Person: John Petalas
Title of Contact Person: Treasurer of Lake County

Phone Number: 755-3760

Response Submitted:
See attached response from Lake County Treasurer dated August 2, 2012

JOHN PETALAS
TREASURER



CITY BRANCH OFFICES
EAST CHICAGO
HAMMOND
GARY

Treasurer Lake County

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET

CROWN POINT, INDIANA, 46307

August 2, 2012

Indiana State Board Of Accounts,
2293 N. Main Street, Crown Point,
Indiana, 46307

Re: CORRECTIVE ACTION PLAN

As a result of our meeting with the County Auditor relating to issues found by your examiners in the office of the County Treasurer, the following corrective measures will be taken in the future as they relate to the proper accounting of the Treasurer's Daily Balance of Cash and Depositories.

When cash shorts are found at the conclusion of daily business, no further entries will be made on the Treasurer's cashbook until any and all errors are found and corrected in conjunction with the office of the County Auditor.

Further, we will be investigating the possibility of utilizing an automated system in conjunction with the manual accounting that is currently utilized in the office. We feel that a computerized system will catch errors sooner and will allow for their correction quicker.

Should you have any questions, please feel free to contact me at any time.

Sincerely,

JOHN E. PETALAS
LAKE COUNTY TREASURER.

CORRECTIVE ACTION PLAN

Section III

FINDING NO. 2011-3 ALLOWABLE COSTS

Original SBA Audit Report Number:

Federal Agency: U.S. Department of Justice

Federal Program: ARRA-Edward Byrne Memorial Justice Assistance Grant Program

CFDA Number: 16.738

Grant Number: 09-JRA-023

Pass Through: Indiana Criminal Justice Institute

Auditee Contact Person: Linda James

Title of Contact Person: Grant Administrator

Phone Number: (219) 756-4742

Response submitted 6/25/12: See attached

CORRECTIVE ACTION PLAN

Section III

FINDING NO. 2011-4 SPECIAL TEST AND PROVISIONS

Original SBA Audit Report Number:

Federal Agency: U.S. Department of Justice

Federal Program: ARRA-Edward Byrne Memorial Justice Assistance Grant Program

CFDA Number: 16.738, 16.803

Grant Number: 09-JRA-023, 2009SBB9-1671

Pass Through: Indiana Criminal Justice Institute

Auditee Contact Person: Linda James

Title of Contact Person: Grant Administrator

Phone Number: (219) 756-4742

Response submitted 6/25/12: See attached

JOHN BUNCICH
LAKE COUNTY SHERIFF

LAKE COUNTY, INDIANA

CORRECTIVE ACTION PLAN

Section III-FEDERAL Award Findings and Questioned Costs

Finding 2011-3. ALLOWABLE COSTS

Federal Agency: U.S. Department of Justice
Federal Program: ARRA - - Edward Byrne Memorial Justice Assistance Grant (JAG) Program
CFDA Number: 16.738
Award Number: 09-JRA-023
Pass-through Entity: Indiana Criminal Justice Institute
Audited Contact Person: Linda James
Title of Contact Person: Grant Administrator Lake County Sheriff's Department
Phone Number: (219)756-4742

SBA Recommendation:

"We recommend that a written contract for professional services be obtained for services provided to the County."

Description of action to be taken to correct finding:

The Grant Administrator will initiate Lake County Board of Commissioners' Consultant Contracts for professional services documented in the grant application but requiring additional performance/payment detail paid with grant funds, and overseen by the Lake County Council. The standard county format for Consultant Services has been received by the Grant Manager and will be used.

Signed Linda James

Date 06-25-2012

JOHN BUNCICH
LAKE COUNTY SHERIFF

LAKE COUNTY, INDIANA

Finding, 2011-4 SPECIAL TEST AND PROVISIONS

Federal Agency: U.S. Department of Justice
Federal Program: ARRA - - Edward Byrne Memorial Justice Assistance Grant (JAG) Program
CFDA Number: 16.738, 16.803
Award Number: 09-JRA-023, 2009-SBB9-1671
Pass-through Entity: Indiana Criminal Justice Institute
Audited Contact Person: Linda James
Title of Contact Person: Grant Administrator Lake County Sheriff's Department
Phone Number: (219)756-4742

SBA Recommendation:

For transparency purposes, we recommended that officials establish procedures to adequately identify ARRA grant receipts and disbursements in the official records of the County.

Description of action to be taken to correct finding:

The Grant Manager will discuss the recommendation in the SBA Audit report with the Lake County Auditor's Office, Finance Department. Attention will be given to the expenditures and receipts of **reimbursement grants**. These grants require an initial seeding or financing from other Sheriff's Department funds to satisfy grant costs as they occur. A method to insure entry of receipts and expenses in the Auditor's **grant** account will be pursued. Additionally, an exploration of multi-year grant award record keeping by the Auditor's Office, working on a single calendar year as fiscal year, will be completed. Where not precluded by ordinance, policy or regulation, changes will be made to improve the procedures, increasing County records transparency.

Signed Linda James

Date 06-25-2012

CORRECTIVE ACTION PLAN

Section III

FINDING NO. 2011-5 REPORTING- PROSECUTOR'S IV-D CHILD SUPPORT ENFORCEMENT

Original SBA Audit Report Number:
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Grant Number: FY 11
Pass Through: Indiana Department of Child Services
Auditee Contact Person (Prosecutor): Barbara L McConnell
Title of Contact Person (Prosecutor): Chief Deputy Prosecuting Attorney
Auditee Contact Person (Clerk): Rebecca Dowling
Title of Contact Person (Clerk): Director of Finance
Phone Number: (219) 755 3720

Response submitted(Prosecutor) 8/13/12: See attached

Response submitted(Clerk):

Controls will be established and implemented to monitor and verify the accuracy of the reports submitted for reimbursement

Respectfully submitted on this 15th Day of August,



Peggy Malinga Katona
Lake County Auditor



Office of the Prosecuting Attorney

31st JUDICIAL CIRCUIT
LAKE COUNTY, INDIANA

BERNARD A. CARTER
PROSECUTING ATTORNEY



MAIN OFFICE
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307
Ph. (219) 755-3720
FAX (219) 755-3642

Corrective Action Plan

August 21, 2012

Indiana State Board of Accounts
302 W. Washington St., Room E 418
Indianapolis, IN 46204-2765

RE: FINDING 2011-5-REPORTING –IV-D. CHILD SUPPORT ENFORCEMENT
PROSECUTOR'S IV-D

Dear Gentlemen:

We have are in the process of reviewing all of our supporting documentation for the expenses claimed for reimbursement in 2010. The preliminary results have confirmed your findings that in the categories of both "personal services" and "supplies" our expenses claimed were under-reported for the year. It is our intention to file with the office of Financial Management the appropriate corrective incentive reports once we have determined if there are any additional errors or omissions.

We have since added a new employee to our IV-D Bookkeeping Department, who is currently undergoing training to properly document and report all expenses claimed for reimbursement. To prevent this problem from re-occurring, we have first instructed our bookkeeper to balance our records with those of our Auditor's Office before any reports are prepared. To further ensure that our reports are properly prepared, we have also initiated a more thorough checks and balances system that will require that all completed reports be submitted, with accompanying documentary detail, to upper management for review and approval before they are submitted to the Department of Child Services.

Very truly yours,

Barbara L. McConnell
Chief Deputy Prosecuting Attorney

LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2012, with Peggy Holinga Katona, Auditor; Jerome A. Prince, President of the County Council; Gerry J. Scheub, President of the Board of County Commissioners; Larry Cak, Chief Deputy; Dante Rondelli, Administrative Financial Director ; and John Dull, Attorney for the Board of County Commissioners.