

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
LAPORTE COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
06/11/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	JoEileen Winski	01-01-13 to 12-31-16
County Treasurer	Nancy Hawkins	01-01-13 to 12-31-16
Clerk of the Circuit Court	Lynne Spevak	01-01-13 to 12-31-16
County Sheriff	Michael Mollenhauer John Boyd	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Barbara Dean	01-01-13 to 12-31-16
President of the Board of County Commissioners	Willie Milsap David Decker	01-01-13 to 12-31-14 01-01-15 to 12-31-15
President of the County Council	Mark Yagelski	01-01-13 to 12-31-15



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The County did not provide adequate records to substantiate the receipts, disbursements, and cash and investment balance of the Settlement fund. Supporting documentation to validate the property tax settlements completed in 2013 was not made available for audit. Reconcilements of the subsidiary records to the control accounts for property taxes, CEDIT, and CAGIT received and distributed were not performed during the audit period. Numerous errors have gone undetected and/or uncorrected over several years leaving unidentified balances and deficits of cash throughout the years. Adequate supporting documentation was not available for material adjustments made during the year. We were unable to apply alternative procedures to satisfy ourselves of the accuracy of the transactions and ending balance.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects on the financial statement, if any, of not having competent evidential matter to substantiate the transactions and balance of the Settlement fund discussed in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, 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, 2013, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2015, 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* in considering the County's internal control over financial reporting and compliance.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Accompanying Information

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is 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, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on it.


Paul D. Joyce, CPA
State Examiner

March 31, 2015



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We have audited, 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, the financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated March 31, 2015, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America. The opinion to the financial statement relative to the regulatory basis of accounting was qualified due to not being able to substantiate the receipts, disbursements, and cash and investment balance of the Settlement fund.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial 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 2013-001, 2013-003, and 2013-004 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2013-005 to be significant deficiencies.

Compliance and Other Matters

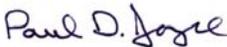
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2013-002, 2013-003, and 2013-005.

LaPorte County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 31, 2015

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ (9,424,377)	\$ 29,732,122	\$ 48,779,981	\$ (28,472,236)
Sheriff Accident Report Fund	4,696	2,282	2,451	4,527
Spay & Neuter Fund	20,603	9,060	5,370	24,293
CEDIT Fund	2,444,773	5,318,606	4,895,987	2,867,392
County Child Advocacy	1,844	-	-	1,844
City & Town Court Cost Fund	40,993	39,461	40,993	39,461
Clerks Record Perpetuation	118,462	34,918	40,835	112,545
Bulletproof Vest Program	86	-	-	86
County Option Dog Tax	16,023	5,425	17,296	4,152
Sales Disclosure	61,007	10,560	-	71,567
Cumulative Bridge Fund	3,579,028	590,069	886,918	3,282,179
County Cumulative Capital Devel	3,155,734	221,502	419,259	2,957,977
County Drug Free Comm Fund	123,279	97,580	212,597	8,262
Economic Development Fund	(354,145)	615,250	200,538	60,567
Local Emerg Plan & Right To Know	136,498	20,265	38,417	118,346
E-911	(503,937)	503,937	-	-
County Extradition Fund	40,254	7,800	-	48,054
Fire Arms Training Fund	49,915	42,914	68,690	24,139
General Drain Improve Fund	38,500	26,652	5,113	60,039
County Health Dept.	1,564,991	1,370,569	1,463,270	1,472,290
County Identification Sec Prot	188,211	9,201	32,095	165,317
Excess Levy Fund	-	10,096	-	10,096
Local Health Maintenance Fund	8,223	84,913	85,301	7,835
Local Road & Street	256,903	731,631	729,522	259,012
Major Cumulative Bridge Fund	7,576,570	278,147	-	7,854,717
Major Moves Fund	3,558,099	5,700,000	2,200,000	7,058,099
County Corrections Fund	73,759	78,399	89,053	63,105
County Highway	527,920	3,858,151	3,311,671	1,074,400
Park & Rec Non Reverting	35,652	20	-	35,672
Real Estate Endorsement Fee	198,115	24,405	31,580	190,940
Emergency Reserve Fund	957,073	1,631,315	-	2,588,388
Recorder's Record Perpetuation	476,583	400,654	642,806	234,431
River Boat Admissions Tax	7,617,700	2,479,921	4,104,278	5,993,343
Sex and Violent Offender Admin	-	6,449	-	6,449
Solid Waste User Fees	(800,001)	2,780,116	1,920,473	59,642
Supplemental Public Defender	269,473	39,227	-	308,700
Excess Tax	(2,470,738)	16,590,181	6,536,254	7,583,189
Surveyor's Corner Perpetuation	31,208	21,230	24,156	28,282
Tax Sale Surplus	75,742	-	-	75,742
Indiana Local Health Dept Trust	40,582	22,879	50,470	12,991
Unsafe Building Fund	59,249	1,064	11,176	49,137
Vehicle Inspection Fund	1,120	3,215	2,366	1,969
Wireless 911	638,023	-	638,023	-
Gal/Casa Guardian User Fee Fund	6,494	98,678	104,934	238
County 911	922,581	1,801,181	1,420,246	1,303,516
LaPorte County Pioneer Cemetery Comm	(25,996)	54,440	42,440	(13,996)
County User Fee Fund	367,851	330,899	475,358	223,392
Ditch Maintenance Fund	291,612	577,079	69,899	798,792
Capital Improv Hotel-Motel Tax	-	1,330,245	1,330,245	-
LaPorte Animal Control Citation Fee	7,741	2,919	-	10,660
Jail Drug Treatment Program	(2,314)	2,314	-	-
D.U.I. Enforcement	83	-	-	83
Indiana Lake Michigan Beach Pr	562	-	-	562
Donations Funds	127,188	536,382	74,309	589,261
Jail Bond Fund	1,734,951	40,702	-	1,775,653
Group Health Ins Fund	3,258,953	9,607,547	8,234,210	4,632,290
Payroll	(10,436)	18,040,605	18,041,911	(11,742)
Payroll Deductions Fund	37,050	25,511,280	26,208,746	(660,416)
Sheriffs Pension Fee Fund	49,853	258,100	266,910	41,043
Settlement	(2,162,178)	86,766,658	98,314,064	(13,709,584)

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

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Commercial Vehicle Excise	1,401,010	880,876	876,709	1,405,177
Excise Fund	18,234,030	11,997,494	3,545,495	26,686,029
Excess Sanitation	1,405	-	-	1,405
Fin Institution Guaranteed Fund	-	3,209,488	2,855,385	354,103
HEA 1001 St Hmtd Credit Fund	5,280,166	44,533	-	5,324,699
FINAL HEA 1001 2007-2008	468,261	-	-	468,261
Fines & Forfeitures	(29)	9,688	6,204	3,455
Infraction Judgement	176,713	369,355	130,150	415,918
Overweight Fund	18,509	8,920	16,805	10,624
Special Death Benefit Fees	10,315	15,545	7,705	18,155
State Sales Disclosure Fund	5,520	5,270	4,750	6,040
Coroners Education Fund	8,939	16,754	7,527	18,166
Cir Court Adult Transfer Fees	5,775	1,875	94	7,556
Mortgage Recording Fee Fund	6,730	10,940	5,780	11,890
Asset Forfeitures	18,927	14,447	3,466	29,908
Sex & Violent Offender - State	-	1,303	-	1,303
Child Restraint Fee	3,100	5,400	2,150	6,350
Inheritance Tax	486,478	2,505,475	2,951,635	40,318
Educational Plate Fund	19	2,456	2,344	131
CAGIT Fund	512,805	9,998,311	6,908,725	3,602,391
Prosecutor ARRA Fund	363	16	379	-
Clerk ARRA Fund	98	-	-	98
Title IV-D Incentive	130,951	43,712	-	174,663
Pros Title 4D Incentive 10-99	415,374	65,766	9,327	471,813
Clerk Title 4D Incentive 10-99	279,551	43,712	31,548	291,715
Co Elected Officials Training	9,314	9,202	6,285	12,231
Sup Court 3 Admin Fees	170,593	5,874	176,467	-
Cir Court Adult Admin Fees	93,413	-	93,413	-
Sup Court 1 & 2 Admin Fees	36,427	-	36,427	-
Sup Court 4 Admin Fees	276,699	353,953	78,226	552,426
Cir Court Juv Admin Fees	53,009	3,887	-	56,896
Park Dept Special Non Oper Fd	34,769	66,857	57,668	43,958
County Match Juv Acct Grant	80	-	56	24
JSC Residents Ed Fund	12,387	24,561	26,249	10,699
Dorothy S Crowley Juv Ser Cntr	5,244	1,670	270	6,644
LaPorte Co Juv Services Treat Acct	1,857	500	2,357	-
Contractor Registration Fee	338,844	78,050	54,068	362,826
Juv Services Drug Free Partner	61	-	-	61
Jsc United Way Tobacco Ed	101	-	-	101
Sup Court #3 Adult Supplemental	15,646	-	15,646	-
LPC Adult Probation Supp	421,536	282,474	293,194	410,816
Sup Court #1 Adult Supplemental	14,712	27,964	42,676	-
Cir Court Adult Supplemental	13,252	-	13,252	-
Sup Court #2 Adult Supplemental	-	5,170	-	5,170
Suppl Juvenile Circuit Court	599	11,215	9,850	1,964
Pioneer Cemetery Donation Fund	28,219	(27,662)	-	557
Common School Principal	668	-	-	668
2004 Reassessment	900	-	-	900
Prosecutor Pretrial Div & Deferral	59,978	458,474	335,024	183,428
LaPorte County Alcohol & Drug Ser Fee	-	133,164	132,757	407
Domestic Relations	34,923	9,724	-	44,647
Law Enforce Contin Education	316,892	33,911	55,232	295,571
Eleven County Drainage Board Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
MC Cir Court Juv Prob User Fees	2,275	3,180	3,995	1,460
GPS Probation Tracking	628	-	-	628
Problem Solving Court	24,678	57,891	69,046	13,523
Kankakee River Maintenance	900	-	-	900
Communicable Disease	99,814	84,039	56,413	127,440
Serv-Safe NonReverting	1,224	4,620	1,778	4,066

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

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Beach Act Grant	34,420	-	-	34,420
KIDC Project	5,756,424	99,950	5,761,409	94,965
400 N & 950 W Project #2	1,180,244	64,500	1,097,378	147,366
GIS Copy Supply	91	23	-	114
Sale of County Owned Property	67,382	-	2,901	64,481
Fair Ground Improvements	8,645	-	8,645	-
Community Corrections Building	4,531,448	-	4,372,085	159,363
400 N & 950 W Project	-	827,235	827,235	-
Kingsbury Ind Park Economic Dev	732,162	-	732,162	-
Friends of the Barns	1,000	17,746	-	18,746
3-County Drainage Board	-	13,210	1,487	11,723
Community Sign Fund	-	5,000	2,632	2,368
Jury Fee Fund	-	34,499	34,499	-
Win Tax Fund/Riverboat	1,806,990	218,942	210,324	1,815,608
Telephone Commissions Fund	1,029	1,555	-	2,584
Rolling Prairie Sewer Project	30,055	2,200,000	1,927,558	302,497
US 421 Storm Water Project	6,530	-	-	6,530
Safe Keeping Metro Operation	2,601	-	-	2,601
Purdue Extension Building Project	(6,620)	6,620	-	-
Fair Security Fund	-	13,638	13,638	-
Community Corrections Fund	42,473	863,848	939,273	(32,952)
JSC Elect Monitor & Home Detention	27,167	35,129	12,423	49,873
County Sheriff Cont Education	29,631	26,107	36,290	19,448
Subdivision Bond Trust Fund	40,176	-	-	40,176
Center Township Poor Relief	(91)	-	-	(91)
Welfare - Family & Children Fund	2,915,816	11,060	50,000	2,876,876
Children Psychiatric Resident	17,487	793	-	18,280
Regional Planner	(131,162)	101,146	79,457	(109,473)
Energy Efficiency Conser Grant	-	-	10,000	(10,000)
Immunization Program Grant ISD	1	-	-	1
Lake Patrol Grant	197	-	-	197
DUI Task Force Indiana Grant	(4,815)	4,815	-	-
State Road 2 Project Grant	113,773	-	113,773	-
Big City/Big County Enforcemen	1	-	-	1
Dangerous Driving Enforce Grant	35	-	-	35
Edward Byrne Justice Grant	45	-	-	45
2002 Local Law Enforce Block	36	-	-	36
Metro Op Jag 10K & Under	(6,216)	6,216	-	-
2001 Local Law Enforcement	22	-	-	22
Lepc-Hmta Planning Grant	23,561	-	23,554	7
Lepc-Hmta Training Grant	27,164	-	10,868	16,296
Law Enforcement Fund	130	-	-	130
DUI Enforce Alco-Sensors Ins	5,990	-	5,990	-
Fy 2000 Local Law Enforc Block	104	-	-	104
Metro Ops Sheriff Equitable	2,614	-	-	2,614
Comm. Victim Advocate Grant	(7,663)	96,138	92,767	(4,292)
EMA Homeland Security Grant	46	-	-	46
Adult Protective Services	(24,994)	186,244	173,335	(12,085)
CASA Crime Victim Assist Grant	7,200	-	-	7,200
Big City Seat Belt Enforce Pro	(50)	50	-	-
Bioterrorism Grant Fund	27,000	-	11,877	15,123
Sheriff-In Car Video Grant	3,585	-	-	3,585
JSC Food Program	15,919	36,033	49,358	2,594
2004 Local Law Enforce Block	1	-	-	1
LaPorte Sup Court No 1 Reentry Court	4	-	-	4
Harmony House Visit Center	9	-	-	9
DUI Task Force Indiana	(19,869)	19,869	-	-
Juvenile Accountability Block	(2,250)	8,500	6,250	-
Court Improv Program Grant 13	-	10,000	7,960	2,040
Big City/Big County Enforce Grant	(6,144)	27,525	21,381	-

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

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Juvenile Account Block Grant 13	-	6,000	8,250	(2,250)
Operation Pull Over Grant 14	-	-	2,273	(2,273)
Non Reverting MS4 Fund	7,020	945,800	-	952,820
Pictomerty Fund	36,927	-	33,543	3,384
LCC Grant	(2,427)	2,427	-	-
Fatal Alcohol Crash Team Gr 13	-	19,595	19,595	-
Court Reform Grant	1,700	-	-	1,700
H1N1 Grant	(11,393)	11,393	-	-
Lead Poison Prevention Grant	3,423	-	3,423	-
Adult CTP Grant	26,531	28,624	14,978	40,177
Comm Corrections State Grant	31,278	480,755	536,278	(24,245)
Lcc/Sub Abuse Relapse Prevent	2,227	-	-	2,227
Juv Service Center State Grants	55,456	34,175	58,922	30,709
Fire & Bldg Svcs Training Grant	144	-	-	144
Tuberculosis Outreach Project	72	-	-	72
Teen Court Grant	3	-	-	3
Sup 1 Voc Training Supv	(9,888)	9,888	-	-
Recycled Road Fund	428	28,350	28,651	127
Co-Op Ext & 4H Build Indiana	14,176	-	-	14,176
First Responder Equip Grant	774	-	-	774
County Health Environmental Fund	59,874	-	587	59,287
Planning Contract Grant	10,718	-	-	10,718
LaPorte Co Emergency Response Grant	(2,204)	-	-	(2,204)
Alcohol Prevention Grant	6	-	-	6
Comm Corr Sub Abuse Grant	82	3,889	3,889	82
County Home Grant	1,185	-	-	1,185
Family Court Fund	32	-	-	32
Jail Literacy & Mentoring	2,692	-	-	2,692
Neutral Zone Grant	8,126	-	-	8,126
Neighborhood Court Fund	1,330	1,049	-	2,379
Substance Abuse Education	-	2,991	2,991	-
2010 Emergency Mgmt Performanc	37,367	44,725	44,725	37,367
Court Improvement Program Gran	9,877	650	8,358	2,169
Gal/ Casa Grant	-	29,605	25,386	4,219
Indiana Lake Michigan Beach Pr	(6,631)	12,897	171	6,095
Marine Patrol Grant	(3,848)	19,691	15,843	-
Court Interpreter Grant	3,408	864	4,268	4
Family Court Fund	7,473	20,000	22,388	5,085
Sheriff's Award Fund	1	1,000	1,000	1
DUI Task Force Indiana	(6,241)	49,529	43,288	-
Indiana Lake Michigan Beach 13	-	12,463	12,300	163
Court Interpreter Grant 13	-	9,900	3,418	6,482
Court Reform Grant 13	-	-	9,304	(9,304)
IN Lake Michigan Coastal Grant	-	23,875	5,016	18,859
AED Equipment Fund	-	1,810	-	1,810
2006 Reassessment 123	298,494	214,577	485,284	27,787
Treasurer Cash Book	67,203,203	17,853,638	67,203,203	17,853,638
Clerk Cash Book	2,719,571	10,089,614	10,085,178	2,724,007
Sheriff Funds and Cash Book	158,080	2,500,305	2,503,774	154,611
Totals	\$ 142,481,433	\$ 286,635,739	\$ 348,819,531	\$ 80,297,641

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash for various reasons. The General, LaPorte County Pioneer Cemetery Comm, Center Township Poor Relief, and Regional Planner funds are all funds that receive property tax distributions. Due to the County's delays in billing and distributing property taxes to these funds, they have negative balances.

The Payroll fund has a cash deficit due to a 2012 payroll lawsuit. The settlement was paid from the Payroll fund; however, a transfer from another fund was not made to cover the disbursement until 2014. The Payroll Deductions Fund had a deficit balance because the January 3, 2014 payroll was processed and some transactions were recorded in December 2013.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The Settlement fund has a deficit balance due to disbursing taxes to local governmental units before tax collections were transferred from the County Treasurer's Office to the County Auditor's Office to the Auditor's Funds Ledger. The Community Corrections Fund disbursements exceeded the receipts which caused their deficit cash balance.

All grant funds with deficit cash balances at year end were awaiting reimbursement from granting agencies except for the LaPorte Co Emergency Response Grant. This grant fund has had a deficit cash balance for many years.

Note 8. Restatements

For the year ended December 31, 2013, changes have been made to some of the beginning balances of the financial statement for previously misclassified investment transactions, correction of property tax distributions to County funds, and the inclusion of material County departments' financial activity previously not reported. The following schedule presents a summary of restated beginning balances.

Fund Name	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
General	\$ (7,942,230)	\$(1,482,147)	\$ (9,424,377)
Cumulative Bridge Fund	3,353,153	225,875	3,579,028
County Cumulative Capital Devel	2,956,507	199,227	3,155,734
County Health Dept.	1,185,572	379,419	1,564,991
Major Cumulative Bridge Fund	7,442,060	134,510	7,576,570
Major Moves Fund	27,181,589	(23,623,490)	3,558,099
River Boat Admissions Tax	7,597,700	20,000	7,617,700
Jail Bond Fund	1,300,967	433,984	1,734,951
Payroll	(7,730)	(2,706)	(10,436)
Pioneer Cemetery Donation Fund	16,799	11,420	28,219
400 N & 950 W Project	1,430,559	(1,430,559)	-
Welfare - Family & Children Fund	4,151,998	(1,236,182)	2,915,816
Children Psychiatric Resident	20,037	(2,550)	17,487
Regional Planner	(123,208)	(7,954)	(131,162)
2006 Reassessment 123	200,783	97,711	298,494
Treasurer Cash Book	-	67,203,203	67,203,203
Clerk Cash Book	-	2,719,571	2,719,571
Sheriff Funds and Cash Book	-	158,080	158,080

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Subsequent Events

Property Taxes

For the past eight property tax years, LaPorte County has been unable to establish approved assessment amounts for county-wide properties. This has caused the County to bill property tax owners based on "provisional" tax bills since the 2006 payable 2007 property tax billing year. In April 2014, LaPorte County completed an approved assessment of property tax values for the 2013 payable 2014 property tax year. At December 31, 2014, the County is now current on the billing, collecting, and settlement of property taxes. Despite becoming current on property tax bills for the first time in the past eight years, these delays and uncertainties have resulted in a lower than budgeted property tax collection rate for the County.

Energy Services Agreement

On October 14, 2014, the County entered into an equipment lease with PNC Equipment Finance LLC, in the amount of \$8,000,000 to finance an Energy Savings Agreement with Ameresco, Inc., for \$6,964,029. Ameresco, Inc., is to design and provide energy conservation services and installations to the LaPorte and Michigan City Courthouses and the Jail Complex. Payments on this lease commence January 14, 2016, and terminate on January 14, 2031, upon which the County will have the option to acquire the leased equipment for \$1.

SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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.

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	General	Sheriff Accident Report Fund	Spay & Neuter Fund	CEDIT Fund	County Child Advocacy	City & Town Court Cost Fund	Clerks Record Perpetuation
Cash and investments - beginning	\$ (9,424,377)	\$ 4,696	\$ 20,603	\$ 2,444,773	\$ 1,844	\$ 40,993	\$ 118,462
Receipts:							
Taxes	15,066,720	-	-	-	-	-	-
Licenses and permits	64,692	-	8,910	-	-	-	-
Intergovernmental	821,340	-	-	-	-	-	-
Charges for services	9,298,126	-	-	-	-	-	53
Fines and forfeits	254,058	-	-	-	-	39,461	-
Other receipts	4,227,186	2,282	150	5,318,606	-	-	34,865
Total receipts	<u>29,732,122</u>	<u>2,282</u>	<u>9,060</u>	<u>5,318,606</u>	<u>-</u>	<u>39,461</u>	<u>34,918</u>
Disbursements:							
Personal services	39,128,833	-	-	-	-	-	-
Supplies	1,511,881	2,451	5,370	4,895,987	-	40,993	40,835
Other services and charges	6,682,284	-	-	-	-	-	-
Capital outlay	51,482	-	-	-	-	-	-
Other disbursements	1,405,501	-	-	-	-	-	-
Total disbursements	<u>48,779,981</u>	<u>2,451</u>	<u>5,370</u>	<u>4,895,987</u>	<u>-</u>	<u>40,993</u>	<u>40,835</u>
Excess (deficiency) of receipts over disbursements	<u>(19,047,859)</u>	<u>(169)</u>	<u>3,690</u>	<u>422,619</u>	<u>-</u>	<u>(1,532)</u>	<u>(5,917)</u>
Cash and investments - ending	<u>\$ (28,472,236)</u>	<u>\$ 4,527</u>	<u>\$ 24,293</u>	<u>\$ 2,867,392</u>	<u>\$ 1,844</u>	<u>\$ 39,461</u>	<u>\$ 112,545</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Bulletproof Vest Program	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund	County Cumulative Capital Devel	County Drug Free Comm Fund	Economic Development Fund
Cash and investments - beginning	\$ 86	\$ 16,023	\$ 61,007	\$ 3,579,028	\$ 3,155,734	\$ 123,279	\$ (354,145)
Receipts:							
Taxes	-	-	-	433,204	193,345	-	-
Licenses and permits	-	5,425	-	-	-	-	-
Intergovernmental	-	-	-	42,606	28,157	-	-
Charges for services	-	-	10,560	-	-	-	-
Fines and forfeits	-	-	-	-	-	81,578	-
Other receipts	-	-	-	114,259	-	16,002	615,250
Total receipts	-	5,425	10,560	590,069	221,502	97,580	615,250
Disbursements:							
Personal services	-	-	-	274,927	-	-	-
Supplies	-	10,296	-	516,091	49,128	212,597	98,155
Other services and charges	-	-	-	95,900	-	-	102,383
Capital outlay	-	-	-	-	370,131	-	-
Other disbursements	-	7,000	-	-	-	-	-
Total disbursements	-	17,296	-	886,918	419,259	212,597	200,538
Excess (deficiency) of receipts over disbursements	-	(11,871)	10,560	(296,849)	(197,757)	(115,017)	414,712
Cash and investments - ending	\$ 86	\$ 4,152	\$ 71,567	\$ 3,282,179	\$ 2,957,977	\$ 8,262	\$ 60,567

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Emerg Plan & Right To Know	E-911	County Extradition Fund	Fire Arms Training Fund	General Drain Improve Fund	County Health Dept.	County Identification Sec Prot
Cash and investments - beginning	\$ 136,498	\$ (503,937)	\$ 40,254	\$ 49,915	\$ 38,500	\$ 1,564,991	\$ 188,211
Receipts:							
Taxes	-	-	-	-	-	1,018,739	-
Licenses and permits	-	-	-	42,914	-	-	-
Intergovernmental	-	-	-	-	-	56,840	-
Charges for services	-	-	-	-	-	284,160	9,201
Fines and forfeits	-	-	7,800	-	-	-	-
Other receipts	20,265	503,937	-	-	26,652	10,830	-
Total receipts	<u>20,265</u>	<u>503,937</u>	<u>7,800</u>	<u>42,914</u>	<u>26,652</u>	<u>1,370,569</u>	<u>9,201</u>
Disbursements:							
Personal services	-	-	-	-	-	1,276,158	-
Supplies	38,417	-	-	68,690	5,113	76,224	11,395
Other services and charges	-	-	-	-	-	110,888	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	20,700
Total disbursements	<u>38,417</u>	<u>-</u>	<u>-</u>	<u>68,690</u>	<u>5,113</u>	<u>1,463,270</u>	<u>32,095</u>
Excess (deficiency) of receipts over disbursements	<u>(18,152)</u>	<u>503,937</u>	<u>7,800</u>	<u>(25,776)</u>	<u>21,539</u>	<u>(92,701)</u>	<u>(22,894)</u>
Cash and investments - ending	<u>\$ 118,346</u>	<u>\$ -</u>	<u>\$ 48,054</u>	<u>\$ 24,139</u>	<u>\$ 60,039</u>	<u>\$ 1,472,290</u>	<u>\$ 165,317</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Excess Levy Fund	Local Health Maintenance Fund	Local Road & Street	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund	County Highway
Cash and investments - beginning	\$ -	\$ 8,223	\$ 256,903	\$ 7,576,570	\$ 3,558,099	\$ 73,759	\$ 527,920
Receipts:							
Taxes	-	-	724,065	257,976	-	-	1,436,649
Licenses and permits	-	-	-	-	-	-	24,990
Intergovernmental	-	-	-	20,171	-	-	2,297,226
Charges for services	10,096	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	84,913	7,566	-	5,700,000	78,399	99,286
Total receipts	<u>10,096</u>	<u>84,913</u>	<u>731,631</u>	<u>278,147</u>	<u>5,700,000</u>	<u>78,399</u>	<u>3,858,151</u>
Disbursements:							
Personal services	-	66,878	-	-	-	-	2,896,869
Supplies	-	9,709	379,500	-	-	89,053	248,322
Other services and charges	-	8,714	350,022	-	-	-	166,480
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,200,000	-	-
Total disbursements	<u>-</u>	<u>85,301</u>	<u>729,522</u>	<u>-</u>	<u>2,200,000</u>	<u>89,053</u>	<u>3,311,671</u>
Excess (deficiency) of receipts over disbursements	<u>10,096</u>	<u>(388)</u>	<u>2,109</u>	<u>278,147</u>	<u>3,500,000</u>	<u>(10,654)</u>	<u>546,480</u>
Cash and investments - ending	<u>\$ 10,096</u>	<u>\$ 7,835</u>	<u>\$ 259,012</u>	<u>\$ 7,854,717</u>	<u>\$ 7,058,099</u>	<u>\$ 63,105</u>	<u>\$ 1,074,400</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Park & Rec Non Reverting	Real Estate Endorsement Fee	Emergency Reserve Fund	Recorder's Record Perpetuation	River Boat Admissions Tax	Sex and Violent Offender Admin	Solid Waste User Fees
Cash and investments - beginning	\$ 35,652	\$ 198,115	\$ 957,073	\$ 476,583	\$ 7,617,700	\$ -	\$ (800,001)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	24,405	-	146,139	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20	-	1,631,315	254,515	2,479,921	6,449	2,780,116
Total receipts	20	24,405	1,631,315	400,654	2,479,921	6,449	2,780,116
Disbursements:							
Personal services	-	-	-	255,963	23,237	-	-
Supplies	-	31,580	-	262,594	4,066,427	-	1,591,044
Other services and charges	-	-	-	104,429	14,614	-	-
Capital outlay	-	-	-	19,820	-	-	-
Other disbursements	-	-	-	-	-	-	329,429
Total disbursements	-	31,580	-	642,806	4,104,278	-	1,920,473
Excess (deficiency) of receipts over disbursements	20	(7,175)	1,631,315	(242,152)	(1,624,357)	6,449	859,643
Cash and investments - ending	\$ 35,672	\$ 190,940	\$ 2,588,388	\$ 234,431	\$ 5,993,343	\$ 6,449	\$ 59,642

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Indiana Local Health Dept Trust	Unsafe Building Fund	Vehicle Inspection Fund
Cash and investments - beginning	\$ 269,473	\$ (2,470,738)	\$ 31,208	\$ 75,742	\$ 40,582	\$ 59,249	\$ 1,120
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	21,230	-	-	-	-
Fines and forfeits	39,227	-	-	-	-	-	-
Other receipts	-	16,590,181	-	-	22,879	1,064	3,215
Total receipts	<u>39,227</u>	<u>16,590,181</u>	<u>21,230</u>	<u>-</u>	<u>22,879</u>	<u>1,064</u>	<u>3,215</u>
Disbursements:							
Personal services	-	-	-	-	22,117	1,064	-
Supplies	-	6,536,254	24,156	-	28,353	10,112	2,366
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>6,536,254</u>	<u>24,156</u>	<u>-</u>	<u>50,470</u>	<u>11,176</u>	<u>2,366</u>
Excess (deficiency) of receipts over disbursements	<u>39,227</u>	<u>10,053,927</u>	<u>(2,926)</u>	<u>-</u>	<u>(27,591)</u>	<u>(10,112)</u>	<u>849</u>
Cash and investments - ending	<u>\$ 308,700</u>	<u>\$ 7,583,189</u>	<u>\$ 28,282</u>	<u>\$ 75,742</u>	<u>\$ 12,991</u>	<u>\$ 49,137</u>	<u>\$ 1,969</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Wireless 911	Gal/Casa Guardian User Fee Fund	County 911	LaPorte County Pioneer Cemetery Comm	County User Fee Fund	Ditch Maintenance Fund	Capital Improv Hotel-Motel Tax
Cash and investments - beginning	\$ 638,023	\$ 6,494	\$ 922,581	\$ (25,996)	\$ 367,851	\$ 291,612	\$ -
Receipts:							
Taxes	-	-	-	52,940	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,500	-	-	-
Charges for services	-	-	-	-	-	5,699	-
Fines and forfeits	-	-	-	-	330,899	-	-
Other receipts	-	98,678	1,801,181	-	-	571,380	1,330,245
Total receipts	-	98,678	1,801,181	54,440	330,899	577,079	1,330,245
Disbursements:							
Personal services	-	-	1,052,999	7,094	-	-	-
Supplies	638,023	104,934	3,038	468	250,796	-	1,330,245
Other services and charges	-	-	364,209	31,878	-	69,899	-
Capital outlay	-	-	-	3,000	-	-	-
Other disbursements	-	-	-	-	224,562	-	-
Total disbursements	638,023	104,934	1,420,246	42,440	475,358	69,899	1,330,245
Excess (deficiency) of receipts over disbursements	(638,023)	(6,256)	380,935	12,000	(144,459)	507,180	-
Cash and investments - ending	\$ -	\$ 238	\$ 1,303,516	\$ (13,996)	\$ 223,392	\$ 798,792	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LaPorte Animal Control Citation Fee	Jail Drug Treatment Program	D.U.I. Enforcement	Indiana Lake Michigan Beach Pr	Donations Funds	Jail Bond Fund	Group Health Ins Fund
Cash and investments - beginning	\$ 7,741	\$ (2,314)	\$ 83	\$ 562	\$ 127,188	\$ 1,734,951	\$ 3,258,953
Receipts:							
Taxes	-	-	-	-	-	13,236	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	60	27,466	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,919	2,314	-	-	536,322	-	9,607,547
Total receipts	<u>2,919</u>	<u>2,314</u>	<u>-</u>	<u>-</u>	<u>536,382</u>	<u>40,702</u>	<u>9,607,547</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	74,309	-	8,234,210
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,309</u>	<u>-</u>	<u>8,234,210</u>
Excess (deficiency) of receipts over disbursements	<u>2,919</u>	<u>2,314</u>	<u>-</u>	<u>-</u>	<u>462,073</u>	<u>40,702</u>	<u>1,373,337</u>
Cash and investments - ending	<u>\$ 10,660</u>	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ 562</u>	<u>\$ 589,261</u>	<u>\$ 1,775,653</u>	<u>\$ 4,632,290</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	Settlement	Commercial Vehicle Excise	Excise Fund	Excess Sanitation
Cash and investments - beginning	\$ (10,436)	\$ 37,050	\$ 49,853	\$ (2,162,178)	\$ 1,401,010	\$ 18,234,030	\$ 1,405
Receipts:							
Taxes	-	222,267	-	8,294,948	-	-	-
Licenses and permits	-	-	-	-	-	256,233	-
Intergovernmental	-	-	-	15,802	-	11,657,521	-
Charges for services	-	46,765	201,870	-	-	83,740	-
Fines and forfeits	-	550	56,230	-	-	-	-
Other receipts	18,040,605	25,241,698	-	78,455,908	880,876	-	-
Total receipts	<u>18,040,605</u>	<u>25,511,280</u>	<u>258,100</u>	<u>86,766,658</u>	<u>880,876</u>	<u>11,997,494</u>	<u>-</u>
Disbursements:							
Personal services	18,041,311	26,144,298	-	-	-	-	-
Supplies	600	-	266,910	7,149,205	-	3,545,495	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	48,522	-	-	-
Other disbursements	-	64,448	-	91,116,337	876,709	-	-
Total disbursements	<u>18,041,911</u>	<u>26,208,746</u>	<u>266,910</u>	<u>98,314,064</u>	<u>876,709</u>	<u>3,545,495</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,306)</u>	<u>(697,466)</u>	<u>(8,810)</u>	<u>(11,547,406)</u>	<u>4,167</u>	<u>8,451,999</u>	<u>-</u>
Cash and investments - ending	<u>\$ (11,742)</u>	<u>\$ (660,416)</u>	<u>\$ 41,043</u>	<u>\$ (13,709,584)</u>	<u>\$ 1,405,177</u>	<u>\$ 26,686,029</u>	<u>\$ 1,405</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Fin Institution Guaranteed Fund	HEA 1001 St Hmtd Credit Fund	FINAL HEA 1001 2007-2008	Fines & Forfeitures	Infraction Judgement	Overweight Fund	Special Death Benefit Fees
Cash and investments - beginning	\$ -	\$ 5,280,166	\$ 468,261	\$ (29)	\$ 176,713	\$ 18,509	\$ 10,315
Receipts:							
Taxes	-	-	-	549	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,209,488	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,139	369,355	8,920	15,545
Other receipts	-	44,533	-	-	-	-	-
Total receipts	<u>3,209,488</u>	<u>44,533</u>	<u>-</u>	<u>9,688</u>	<u>369,355</u>	<u>8,920</u>	<u>15,545</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	6,204	130,150	16,805	7,705
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,855,385	-	-	-	-	-	-
Total disbursements	<u>2,855,385</u>	<u>-</u>	<u>-</u>	<u>6,204</u>	<u>130,150</u>	<u>16,805</u>	<u>7,705</u>
Excess (deficiency) of receipts over disbursements	<u>354,103</u>	<u>44,533</u>	<u>-</u>	<u>3,484</u>	<u>239,205</u>	<u>(7,885)</u>	<u>7,840</u>
Cash and investments - ending	<u>\$ 354,103</u>	<u>\$ 5,324,699</u>	<u>\$ 468,261</u>	<u>\$ 3,455</u>	<u>\$ 415,918</u>	<u>\$ 10,624</u>	<u>\$ 18,155</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	State Sales Disclosure Fund	Coroners Education Fund	Cir Court Adult Transfer Fees	Mortgage Recording Fee Fund	Asset Forfeitures	Sex & Violent Offender - State	Child Restraint Fee
Cash and investments - beginning	\$ 5,520	\$ 8,939	\$ 5,775	\$ 6,730	\$ 18,927	\$ -	\$ 3,100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,370	16,754	-	10,940	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,900	-	1,875	-	14,447	1,303	5,400
Total receipts	<u>5,270</u>	<u>16,754</u>	<u>1,875</u>	<u>10,940</u>	<u>14,447</u>	<u>1,303</u>	<u>5,400</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	4,750	7,527	94	5,780	3,466	-	2,150
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,750</u>	<u>7,527</u>	<u>94</u>	<u>5,780</u>	<u>3,466</u>	<u>-</u>	<u>2,150</u>
Excess (deficiency) of receipts over disbursements	<u>520</u>	<u>9,227</u>	<u>1,781</u>	<u>5,160</u>	<u>10,981</u>	<u>1,303</u>	<u>3,250</u>
Cash and investments - ending	<u>\$ 6,040</u>	<u>\$ 18,166</u>	<u>\$ 7,556</u>	<u>\$ 11,890</u>	<u>\$ 29,908</u>	<u>\$ 1,303</u>	<u>\$ 6,350</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Inheritance Tax	Educational Plate Fund	CAGIT Fund	Prosecutor ARRA Fund	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99
Cash and investments - beginning	\$ 486,478	\$ 19	\$ 512,805	\$ 363	\$ 98	\$ 130,951	\$ 415,374
Receipts:							
Taxes	2,505,475	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,456	9,998,311	16	-	43,712	65,766
Total receipts	<u>2,505,475</u>	<u>2,456</u>	<u>9,998,311</u>	<u>16</u>	<u>-</u>	<u>43,712</u>	<u>65,766</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,344	-	379	-	-	9,327
Other services and charges	2,951,635	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,908,725	-	-	-	-
Total disbursements	<u>2,951,635</u>	<u>2,344</u>	<u>6,908,725</u>	<u>379</u>	<u>-</u>	<u>-</u>	<u>9,327</u>
Excess (deficiency) of receipts over disbursements	<u>(446,160)</u>	<u>112</u>	<u>3,089,586</u>	<u>(363)</u>	<u>-</u>	<u>43,712</u>	<u>56,439</u>
Cash and investments - ending	<u>\$ 40,318</u>	<u>\$ 131</u>	<u>\$ 3,602,391</u>	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ 174,663</u>	<u>\$ 471,813</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Clerk Title 4D Incentive 10-99	Co Elected Officials Training	Sup Court 3 Admin Fees	Cir Court Adult Admin Fees	Sup Court 1 & 2 Admin Fees	Sup Court 4 Admin Fees	Cir Court Juv Admin Fees
Cash and investments - beginning	\$ 279,551	\$ 9,314	\$ 170,593	\$ 93,413	\$ 36,427	\$ 276,699	\$ 53,009
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	160
Charges for services	-	9,202	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,712	-	5,874	-	-	353,953	3,727
Total receipts	43,712	9,202	5,874	-	-	353,953	3,887
Disbursements:							
Personal services	-	-	-	-	-	72,352	-
Supplies	31,548	6,285	176,467	93,413	36,427	5,874	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	31,548	6,285	176,467	93,413	36,427	78,226	-
Excess (deficiency) of receipts over disbursements	12,164	2,917	(170,593)	(93,413)	(36,427)	275,727	3,887
Cash and investments - ending	\$ 291,715	\$ 12,231	\$ -	\$ -	\$ -	\$ 552,426	\$ 56,896

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Park Dept Special Non Oper Fd	County Match Juv Acct Grant	JSC Residents Ed Fund	Dorothy S Crowley Juv Ser Cntr	LaPorte Co Juv Services Treat Acct	Contractor Registration Fee	Juv Services Drug Free Partner
Cash and investments - beginning	\$ 34,769	\$ 80	\$ 12,387	\$ 5,244	\$ 1,857	\$ 338,844	\$ 61
Receipts:							
Taxes	2,113	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	64,744	-	24,561	1,670	500	78,050	-
Total receipts	66,857	-	24,561	1,670	500	78,050	-
Disbursements:							
Personal services	-	-	26,249	-	-	6,908	-
Supplies	57,668	56	-	270	2,357	26,329	-
Other services and charges	-	-	-	-	-	20,831	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	57,668	56	26,249	270	2,357	54,068	-
Excess (deficiency) of receipts over disbursements	9,189	(56)	(1,688)	1,400	(1,857)	23,982	-
Cash and investments - ending	\$ 43,958	\$ 24	\$ 10,699	\$ 6,644	\$ -	\$ 362,826	\$ 61

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Jsc United Way Tobacco Ed	Sup Court #3 Adult Supplemental	LPC Adult Probation Supp	Sup Court #1 Adult Supplemental	Cir Court Adult Supplemental	Sup Court #2 Adult Supplemental	Suppl Juvenile Circuit Court
Cash and investments - beginning	\$ 101	\$ 15,646	\$ 421,536	\$ 14,712	\$ 13,252	\$ -	\$ 599
Receipts:							
Taxes	-	-	-	-	-	4,985	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	282,474	-	-	-	11,215
Other receipts	-	-	-	27,964	-	185	-
Total receipts	-	-	282,474	27,964	-	5,170	11,215
Disbursements:							
Personal services	-	-	18,189	-	-	-	-
Supplies	-	15,646	20,000	42,676	13,252	-	9,850
Other services and charges	-	-	83,274	-	-	-	-
Capital outlay	-	-	171,731	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	15,646	293,194	42,676	13,252	-	9,850
Excess (deficiency) of receipts over disbursements	-	(15,646)	(10,720)	(14,712)	(13,252)	5,170	1,365
Cash and investments - ending	<u>\$ 101</u>	<u>\$ -</u>	<u>\$ 410,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,170</u>	<u>\$ 1,964</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Pioneer Cemetery Donation Fund	Common School Principal	2004 Reassessment	Prosecutor Pretrial Div & Deferral	LaPorte County Alcohol & Drug Ser Fee	Domestic Relations	Law Enforce Contin Education
Cash and investments - beginning	\$ 28,219	\$ 668	\$ 900	\$ 59,978	\$ -	\$ 34,923	\$ 316,892
Receipts:							
Taxes	(27,662)	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	9,724	-
Fines and forfeits	-	-	-	-	-	-	33,815
Other receipts	-	-	-	458,474	133,164	-	96
Total receipts	(27,662)	-	-	458,474	133,164	9,724	33,911
Disbursements:							
Personal services	-	-	-	63,310	115,232	-	-
Supplies	-	-	-	270,884	2,267	-	55,232
Other services and charges	-	-	-	-	15,258	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	830	-	-	-
Total disbursements	-	-	-	335,024	132,757	-	55,232
Excess (deficiency) of receipts over disbursements	(27,662)	-	-	123,450	407	9,724	(21,321)
Cash and investments - ending	<u>\$ 557</u>	<u>\$ 668</u>	<u>\$ 900</u>	<u>\$ 183,428</u>	<u>\$ 407</u>	<u>\$ 44,647</u>	<u>\$ 295,571</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Eleven County Drainage Board Fund	Co General Adult Prob Ser Fund	MC Cir Court Juv Prob User Fees	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease
Cash and investments - beginning	\$ 106	\$ 607	\$ 2,275	\$ 628	\$ 24,678	\$ 900	\$ 99,814
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,180	-	57,891	-	84,039
Total receipts	-	-	3,180	-	57,891	-	84,039
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,995	-	69,046	-	56,413
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	3,995	-	69,046	-	56,413
Excess (deficiency) of receipts over disbursements	-	-	(815)	-	(11,155)	-	27,626
Cash and investments - ending	<u>\$ 106</u>	<u>\$ 607</u>	<u>\$ 1,460</u>	<u>\$ 628</u>	<u>\$ 13,523</u>	<u>\$ 900</u>	<u>\$ 127,440</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Serv-Safe NonReverting	Beach Act Grant	KIDC Project	400 N & 950 W Project 2	GIS Copy Supply	Sale of County Owned Property	Fair Ground Improvements
Cash and investments - beginning	\$ 1,224	\$ 34,420	\$ 5,756,424	\$ 1,180,244	\$ 91	\$ 67,382	\$ 8,645
Receipts:							
Taxes	-	-	99,950	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,620	-	-	64,500	23	-	-
Total receipts	<u>4,620</u>	<u>-</u>	<u>99,950</u>	<u>64,500</u>	<u>23</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,778	-	5,761,409	1,097,378	-	2,901	8,645
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,778</u>	<u>-</u>	<u>5,761,409</u>	<u>1,097,378</u>	<u>-</u>	<u>2,901</u>	<u>8,645</u>
Excess (deficiency) of receipts over disbursements	<u>2,842</u>	<u>-</u>	<u>(5,661,459)</u>	<u>(1,032,878)</u>	<u>23</u>	<u>(2,901)</u>	<u>(8,645)</u>
Cash and investments - ending	<u>\$ 4,066</u>	<u>\$ 34,420</u>	<u>\$ 94,965</u>	<u>\$ 147,366</u>	<u>\$ 114</u>	<u>\$ 64,481</u>	<u>\$ -</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections Building	400 N & 950 W Project	Kingsbury Ind Park Economic Dev	Friends of the Barns	3-County Drainage Board	Community Sign Fund	Jury Fee Fund
Cash and investments - beginning	\$ 4,531,448	\$ -	\$ 732,162	\$ 1,000	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	21,432
Other receipts	-	827,235	-	17,746	13,210	5,000	13,067
Total receipts	-	827,235	-	17,746	13,210	5,000	34,499
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	4,372,085	-	732,162	-	1,487	2,632	34,499
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	827,235	-	-	-	-	-
Total disbursements	4,372,085	827,235	732,162	-	1,487	2,632	34,499
Excess (deficiency) of receipts over disbursements	(4,372,085)	-	(732,162)	17,746	11,723	2,368	-
Cash and investments - ending	<u>\$ 159,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,746</u>	<u>\$ 11,723</u>	<u>\$ 2,368</u>	<u>\$ -</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Win Tax Fund/Riverboat	Telephone Commissions Fund	Rolling Prairie Sewer Project	US 421 Storm Water Project	Safe Keeping Metro Operation	Purdue Extension Building Project	Fair Security Fund
Cash and investments - beginning	\$ 1,806,990	\$ 1,029	\$ 30,055	\$ 6,530	\$ 2,601	\$ (6,620)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	218,942	1,555	2,200,000	-	-	6,620	13,638
Total receipts	218,942	1,555	2,200,000	-	-	6,620	13,638
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	210,324	-	1,927,558	-	-	-	13,638
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	210,324	-	1,927,558	-	-	-	13,638
Excess (deficiency) of receipts over disbursements	8,618	1,555	272,442	-	-	6,620	-
Cash and investments - ending	\$ 1,815,608	\$ 2,584	\$ 302,497	\$ 6,530	\$ 2,601	\$ -	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections Fund	JSC Elect Monitor & Home Detention	County Sheriff Cont Education	Subdivision Bond Trust Fund	Center Township Poor Relief	Welfare - Family & Children Fund	Children Psychiatric Resident
Cash and investments - beginning	\$ 42,473	\$ 27,167	\$ 29,631	\$ 40,176	\$ (91)	\$ 2,915,816	\$ 17,487
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	11,060	793
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	851,512	-	-	-	-	-	-
Other receipts	12,336	35,129	26,107	-	-	-	-
Total receipts	<u>863,848</u>	<u>35,129</u>	<u>26,107</u>	<u>-</u>	<u>-</u>	<u>11,060</u>	<u>793</u>
Disbursements:							
Personal services	461,443	-	-	-	-	-	-
Supplies	27,456	12,423	36,290	-	-	50,000	-
Other services and charges	401,901	-	-	-	-	-	-
Capital outlay	48,473	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>939,273</u>	<u>12,423</u>	<u>36,290</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(75,425)</u>	<u>22,706</u>	<u>(10,183)</u>	<u>-</u>	<u>-</u>	<u>(38,940)</u>	<u>793</u>
Cash and investments - ending	<u>\$ (32,952)</u>	<u>\$ 49,873</u>	<u>\$ 19,448</u>	<u>\$ 40,176</u>	<u>\$ (91)</u>	<u>\$ 2,876,876</u>	<u>\$ 18,280</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Regional Planner	Energy Efficiency Conser Grant	Immunization Program Grant ISD	Lake Patrol Grant	DUI Task Force Indiana Grant	State Road 2 Project Grant	Big Big City/ Big County Enforcemen
Cash and investments - beginning	\$ (131,162)	\$ -	\$ 1	\$ 197	\$ (4,815)	\$ 113,773	\$ 1
Receipts:							
Taxes	99,810	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,336	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,815	-	-
Total receipts	<u>101,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,815</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	79,457	10,000	-	-	-	113,773	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>79,457</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,773</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>21,689</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>4,815</u>	<u>(113,773)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (109,473)</u>	<u>\$ (10,000)</u>	<u>\$ 1</u>	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Dangerous Driving Enforce Grant	Edward Byrne Justice Grant	2002 Local Law Enforce Block	Metro Op JAG 10K & Under	2001 Local Law Enforcement	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant
Cash and investments - beginning	\$ 35	\$ 45	\$ 36	\$ (6,216)	\$ 22	\$ 23,561	\$ 27,164
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	6,216	-	-	-
Total receipts	-	-	-	6,216	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	23,554	10,868
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	23,554	10,868
Excess (deficiency) of receipts over disbursements	-	-	-	6,216	-	(23,554)	(10,868)
Cash and investments - ending	<u>\$ 35</u>	<u>\$ 45</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 7</u>	<u>\$ 16,296</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Law Enforcement Fund	DUI Enforce Alco-Sensors Ins	FY 2000 Local Law Enforc Block	Metro Ops Sheriff Equitable	Comm. Victim Advocate Grant	EMA Homeland Security Grant	Adult Protective Services
Cash and investments - beginning	\$ 130	\$ 5,990	\$ 104	\$ 2,614	\$ (7,663)	\$ 46	\$ (24,994)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	96,138	-	186,244
Total receipts	-	-	-	-	96,138	-	186,244
Disbursements:							
Personal services	-	-	-	-	90,746	-	162,638
Supplies	-	5,990	-	-	2,021	-	10,697
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,990	-	-	92,767	-	173,335
Excess (deficiency) of receipts over disbursements	-	(5,990)	-	-	3,371	-	12,909
Cash and investments - ending	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 104</u>	<u>\$ 2,614</u>	<u>\$ (4,292)</u>	<u>\$ 46</u>	<u>\$ (12,085)</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CASA Crime Victim Assist Grant	Big City Seat Belt Enforce Pro	Bioterrorism Grant Fund	Sherriff- In Car Video Grant	JSC Food Program	2004 Local Law Enforce Block	LaPorte Sup Court No 1 Reentry Court
Cash and investments - beginning	\$ 7,200	\$ (50)	\$ 27,000	\$ 3,585	\$ 15,919	\$ 1	\$ 4
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	50	-	-	36,033	-	-
Total receipts	-	50	-	-	36,033	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	11,877	-	49,358	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	11,877	-	49,358	-	-
Excess (deficiency) of receipts over disbursements	-	50	(11,877)	-	(13,325)	-	-
Cash and investments - ending	<u>\$ 7,200</u>	<u>\$ -</u>	<u>\$ 15,123</u>	<u>\$ 3,585</u>	<u>\$ 2,594</u>	<u>\$ 1</u>	<u>\$ 4</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Harmony House Visit Center	DUI Task Force Indiana	Juvenile Accountability Block	Court Improv Program Grant 13	Big City/ Big County Enforce Grant	Juvenile Account Block Grant 13	Operation Pull Over Grant 14
Cash and investments - beginning	\$ 9	\$ (19,869)	\$ (2,250)	\$ -	\$ (6,144)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,869	8,500	10,000	27,525	6,000	-
Total receipts	-	19,869	8,500	10,000	27,525	6,000	-
Disbursements:							
Personal services	-	-	-	-	21,381	-	2,273
Supplies	-	-	6,250	3,160	-	8,250	-
Other services and charges	-	-	-	4,800	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	6,250	7,960	21,381	8,250	2,273
Excess (deficiency) of receipts over disbursements	-	19,869	2,250	2,040	6,144	(2,250)	(2,273)
Cash and investments - ending	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,040</u>	<u>\$ -</u>	<u>\$ (2,250)</u>	<u>\$ (2,273)</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Non Reverting MS4 Fund	Pictomerty Fund	LCC Grant	Fatal Alcohol Crash Team Gr 13	Court Reform Grant	H1N1 Grant	Lead Poison Prevention Grant
Cash and investments - beginning	\$ 7,020	\$ 36,927	\$ (2,427)	\$ -	\$ 1,700	\$ (11,393)	\$ 3,423
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	945,800	-	2,427	19,595	-	11,393	-
Total receipts	<u>945,800</u>	<u>-</u>	<u>2,427</u>	<u>19,595</u>	<u>-</u>	<u>11,393</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	33,543	-	19,595	-	-	3,423
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>33,543</u>	<u>-</u>	<u>19,595</u>	<u>-</u>	<u>-</u>	<u>3,423</u>
Excess (deficiency) of receipts over disbursements	<u>945,800</u>	<u>(33,543)</u>	<u>2,427</u>	<u>-</u>	<u>-</u>	<u>11,393</u>	<u>(3,423)</u>
Cash and investments - ending	<u>\$ 952,820</u>	<u>\$ 3,384</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,700</u>	<u>\$ -</u>	<u>\$ -</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Adult CTP Grant	Comm Corrections State Grant	Lcc/Sub Abuse Relapse Prevent	Juv Service Center State Grants	Fire & Bldg Svcs Training Grant	Tuberculosis Outreach Project	Teen Court Grant
Cash and investments - beginning	\$ 26,531	\$ 31,278	\$ 2,227	\$ 55,456	\$ 144	\$ 72	\$ 3
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,624	480,755	-	34,175	-	-	-
Total receipts	<u>28,624</u>	<u>480,755</u>	<u>-</u>	<u>34,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	528,586	-	54,121	-	-	-
Supplies	-	4,052	-	-	-	-	-
Other services and charges	-	3,640	-	4,801	-	-	-
Capital outlay	14,978	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>14,978</u>	<u>536,278</u>	<u>-</u>	<u>58,922</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,646</u>	<u>(55,523)</u>	<u>-</u>	<u>(24,747)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,177</u>	<u>\$ (24,245)</u>	<u>\$ 2,227</u>	<u>\$ 30,709</u>	<u>\$ 144</u>	<u>\$ 72</u>	<u>\$ 3</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sup 1 Voc Training Supv	Recycled Road Fund	Co-Op Ext & 4H Build Indiana	First Responder Equip Grant	County Health Environmental Fund	Planning Contract Grant	LaPorte Co Emergency Response Grant
Cash and investments - beginning	\$ (9,888)	\$ 428	\$ 14,176	\$ 774	\$ 59,874	\$ 10,718	\$ (2,204)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,888	28,350	-	-	-	-	-
Total receipts	9,888	28,350	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	28,651	-	-	587	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	28,651	-	-	587	-	-
Excess (deficiency) of receipts over disbursements	9,888	(301)	-	-	(587)	-	-
Cash and investments - ending	\$ -	\$ 127	\$ 14,176	\$ 774	\$ 59,287	\$ 10,718	\$ (2,204)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Alcohol Prevention Grant	Comm Corr Sub Abuse Grant	County Home Grant	Family Court Fund	Jail Literacy & Mentoring	Neutral Zone Grant	Neighborhood Court Fund
Cash and investments - beginning	\$ 6	\$ 82	\$ 1,185	\$ 32	\$ 2,692	\$ 8,126	\$ 1,330
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,889	-	-	-	-	1,049
Total receipts	-	3,889	-	-	-	-	1,049
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	3,889	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,889	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,049
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 82</u>	<u>\$ 1,185</u>	<u>\$ 32</u>	<u>\$ 2,692</u>	<u>\$ 8,126</u>	<u>\$ 2,379</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Substance Abuse Education	2010 Emergency Mgmt Performanc	Court Improvement Program Gran	Gal/ Casa Grant	Indiana Lake Michigan Beach Pr	Marine Patrol Grant	Court Interpreter Grant
Cash and investments - beginning	\$ -	\$ 37,367	\$ 9,877	\$ -	\$ (6,631)	\$ (3,848)	\$ 3,408
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,991	44,725	650	29,605	12,897	19,691	864
Total receipts	<u>2,991</u>	<u>44,725</u>	<u>650</u>	<u>29,605</u>	<u>12,897</u>	<u>19,691</u>	<u>864</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,991	44,725	8,358	25,386	171	15,843	3,404
Other services and charges	-	-	-	-	-	-	864
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,991</u>	<u>44,725</u>	<u>8,358</u>	<u>25,386</u>	<u>171</u>	<u>15,843</u>	<u>4,268</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(7,708)</u>	<u>4,219</u>	<u>12,726</u>	<u>3,848</u>	<u>(3,404)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 37,367</u>	<u>\$ 2,169</u>	<u>\$ 4,219</u>	<u>\$ 6,095</u>	<u>\$ -</u>	<u>\$ 4</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Family Court Fund	Sheriff's Award Fund	DUI Task Force Indiana	Indiana Lake Michigan Beach 13	Court Interpreter Grant 13	Court Reform Grant 13	IN Lake Michigan Coastal Grant
Cash and investments - beginning	\$ 7,473	\$ 1	\$ (6,241)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20,000	1,000	49,529	12,463	9,900	-	23,875
Total receipts	20,000	1,000	49,529	12,463	9,900	-	23,875
Disbursements:							
Personal services	-	-	43,288	6,002	-	-	-
Supplies	-	1,000	-	6,298	1,581	9,304	5,016
Other services and charges	22,388	-	-	-	1,837	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,388	1,000	43,288	12,300	3,418	9,304	5,016
Excess (deficiency) of receipts over disbursements	(2,388)	-	6,241	163	6,482	(9,304)	18,859
Cash and investments - ending	<u>\$ 5,085</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 163</u>	<u>\$ 6,482</u>	<u>\$ (9,304)</u>	<u>\$ 18,859</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	AED Equipment Fund	2006 Reassessment 123	Treasurer Cash Book	Clerk Cash Book	Sheriff Funds and Cash Book	Totals
Cash and investments - beginning	\$ -	\$ 298,494	\$ 67,203,203	\$ 2,719,571	\$ 158,080	\$ 142,481,433
Receipts:						
Taxes	-	197,709	-	-	-	30,597,018
Licenses and permits	-	-	-	-	-	403,164
Intergovernmental	-	13,993	-	-	-	18,205,519
Charges for services	-	-	-	-	-	10,190,034
Fines and forfeits	-	-	-	-	-	2,413,210
Other receipts	1,810	2,875	17,853,638	10,089,614	2,500,305	224,826,794
Total receipts	1,810	214,577	17,853,638	10,089,614	2,500,305	286,635,739
Disbursements:						
Personal services	-	180,449	-	-	-	91,044,915
Supplies	-	4,098	-	-	-	58,503,797
Other services and charges	-	300,737	-	-	-	11,913,666
Capital outlay	-	-	-	-	-	728,137
Other disbursements	-	-	67,203,203	10,085,178	2,503,774	186,629,016
Total disbursements	-	485,284	67,203,203	10,085,178	2,503,774	348,819,531
Excess (deficiency) of receipts over disbursements	1,810	(270,707)	(49,349,565)	4,436	(3,469)	(62,183,792)
Cash and investments - ending	\$ 1,810	\$ 27,787	\$ 17,853,638	\$ 2,724,007	\$ 154,611	\$ 80,297,641

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited LaPorte County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2013. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. 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.

Our consideration of 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2013-006 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 31, 2015

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

LAPORTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster	Indiana Department of Education			
School Breakfast Program		10.553	2013	\$ 11,772
National School Lunch Program		10.555	2013	24,237
Total - Department of Agriculture				36,009
<u>Department of Interior</u>				
Fish and Wildlife Cluster				
Wildlife Restoration and Basic Hunter Education	Indiana Department of Natural Resources	15.611	300FW1A22D45000	796
<u>Department of Justice</u>				
Equitable Sharing Program	Direct	16.922	2013	14,447
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	2011-JB-FX-0017	11,500
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
Prosecutor Victim Advocate Grant			2012-VA-GX-0017	91,038
Crime Victim Compensation	Indiana Criminal Justice Institute	16.576	#03212VCGX003503	1,535
Total - Department of Justice				118,520
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
Bike Racks			#800100561400000	590
Bridge #34			#800030104600000	13,635
E-85 Fuel			DES #1297707	20,060
118 Bridge STS			#800129770700LC4	36,074
Total - Highway Planning and Construction Cluster				70,359
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Operation Pull Over Grant			EDS #D3-13-7327	29,797
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601		
DUI Task Force Indiana			EDS #D3-13-7256	45,679
Fatal Alcohol Crash Team Grant			EDS #D3-13-7547	19,595
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				65,274
Total - Highway Safety Cluster				95,071
Total - Department of Transportation				165,430
<u>Environmental Protection Agency</u>				
Beach Monitoring and Notification Program Implementation Grants	Indiana Department of Environmental Management	66.472	FY12 Beach Monitoring	12,463
<u>Department of Health and Human Services</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563		
Prosecutor Title 4D Incentive			2013	9,327
Clerk Title 4D Incentive			2013	31,548
Prosecutor Title 4D General Fund			2013	454,170
Clerk Title 4D General Fund			2013	67,787
Title IV-D Indirect General Fund			2013	107,107
Total - Child Support Enforcement				669,939
State Court Improvement Program	Supreme Court of Indiana	93.586	022fg120inscit	11,339
Total - Department of Health and Human Services				681,278
<u>Department of Homeland Security</u>				
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012	#300LEIBOATGRT13	10,273
Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	C44P-2-353A	44,725
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	FY10 + FY11	13,203
Total - Department of Homeland Security				68,201
Total federal awards expended				\$ 1,082,697

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

LAPORTE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Qualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
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 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted deficiencies in the internal control system of the County related to financial transactions and reporting. Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent, or detect and correct, material misstatements.

The County has not established effective controls to allow for the proper reporting of the County's financial transactions. There is not adequate segregation of duties related to the recording, processing, and disbursing of property and excise taxes; timely posting and recording of departmental collections; recording of noncyclical disbursements; and recording of adjustments; including no oversight, review, or approval process.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County has not established effective controls related to recording of adjustments. The County Auditor was unaware of adjustments that were recorded to the County Auditor's Funds Ledger and their effect on the records and the financial statement.

The County has not established effective controls to accurately reconcile the County Auditor's Funds Ledger, which is used to prepare the financial statement, to the County Treasurer's Cash Book, which is reconciled with the depository balances. Controls were also not established to reconcile excise tax funds held by the County Auditor to monthly state collection reports or to the amounts distributed during each six month settlement period.

The County has not established effective controls for the approval of vendor invoices prior to the disbursement for those amounts due. Written approval of the department head and the County Auditor is not made until the date or after the date of disbursement.

The County has not established effective controls for the approval of self-insurance claims made by a private corporation hired to disburse health insurance payments. The County has allowed the private corporation to initiate and withdrawal funds from a County bank account without specific authorization from the County.

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 Counties of Indiana, Chapter 1)

***FINDING 2013-002 - ERRORS IN FINANCIAL TRANSACTIONS,
FINANCIAL REPORTING, AND RECONCILEMENTS***

The County Auditor's Funds Ledger, which was used to prepare the financial statement, did not agree with the County Treasurer's Cash Book, which was reconciled with the depository balances. The County Auditor's Funds Ledger included various adjustments to the Settlement fund totaling \$1,263,800 which were not adequately identified or documented; therefore, we were unable to verify the validity of the adjustments or the accuracy of the cash and investment balance reported as of December 31, 2013.

Supplemental Annual Reports of certain departments of the County, which summarize cash balances, receipts, and disbursements for the calendar year, were either not provided by the departments or were not included within the financial statement prepared by the County Auditor. Audit adjustments to reflect the transactions and cash and investment balances of the departments were proposed, accepted by the County Auditor, and made to the financial statement that appears in this report.

The Settlement fund, which is essentially a clearing account that should have a zero balance after settlement, reported large year-end balances for many years. These balances fluctuated significantly over the years between a positive balance of \$1,034,036 and a negative balance of \$13,709,584. The balances have not reconciled to the depository balances and numerous errors have gone uncorrected within this fund.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The unreconciled difference at December 31, 2013, was \$6,575,495 after an adjustment of \$7,134,089 for a disbursement made from this fund in error and a \$2,110,257 adjustment to lower the cash balance to reconcile a property tax settlement. The accounting records did not permit the identification of the remaining difference.

Excise tax funds held by the County Auditor did not agree with the monthly state collection reports or with the amounts distributed during each six month settlement period. The balance of the Excise Fund was \$26,686,029 at December 31, 2013; however, only approximately \$20,810,010 should have been on hand for the next settlement period. The unreconciled difference at December 31, 2013, after an adjustment of \$7,134,089 for a disbursement that should have been recorded in this fund, is \$1,258,070. The accounting records did not permit the identification of the remaining difference.

Due to the material errors noted above, the records presented did not provide sufficient information to substantiate the receipts, disbursements, and ending balance of the Settlement fund, or the accuracy or correctness of the transactions reported for the Settlement fund on the County's financial statement. Accordingly, we qualified the opinion of the financial statement for the Settlement fund regarding its receipts, disbursements, and ending cash and investment balance.

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

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by in the manner prescribed under IC 5-14-3.8-7."

Indiana Code 6-6-5-10(c) states in part:

". . . The county auditor shall determine the total amount of excise taxes collected for each taxing district in the county and the amount so collected (and the distributions received under section 9.5 of this chapter) shall be apportioned and distributed among the respective funds of the taxing units in the same manner and at the same time as property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5) . . ."

FINDING 2013-003 - INTERNAL CONTROL AND COMPLIANCE OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County's SEFA included the following errors:

The SEFA did not include 8 programs with federal expenditures totaling \$134,415. In addition, one program's expenditures were overstated by \$123,196 and three others were understated by \$22,840 in total.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

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 Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states in part:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available."

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

***FINDING 2013-004 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - COUNTY SHERIFF***

We noted several deficiencies in the internal control system of the County Sheriff's Department related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County Sheriff's Department to reduce risks to the achievement of financial reporting objectives. The County Sheriff's Department has not separated incompatible activities related to receipts, disbursements, and reconciling the bank to the ledger for the Michigan City Civil Office, the Commissary, and the Inmate Trust Office. For each of the County Sheriff's Department bank accounts, one employee is primarily responsible for all of these activities. The failure to establish these controls could enable misstatements or irregularities to remain undetected.
2. Monitoring of Controls: An evaluation of the County Sheriff's Department system of internal control has not been conducted. The failure to monitor the internal control system places the County Sheriff's Department at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, material misstatements in a timely manner. Effective internal controls over financial reporting requires the County Sheriff's Department to monitor and assess the quality of the system of internal control.
3. Preparing Financial Statement: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. There were no controls in place to ensure that an accurate Supplemental Annual Report is prepared by the County Sheriff's Department for inclusion in the financial statement of the County.

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 Counties of Indiana, Chapter 1)

***FINDING 2013-005 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS - CLERK OF THE CIRCUIT COURT***

We noted significant deficiencies in the internal control system of the Clerk of the Circuit Court's Office related to financial transactions:

1. The Clerk of the Circuit Court, which has two offices (Laporte and Michigan City), has not established effective controls to accurately and timely reconcile the Clerk of the Circuit Court's Indiana Support Enforcement Tracking System (ISETS) ledger balance to the depository balance.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. The Clerk of the Circuit Court has not effectively established controls over the receipting process for the ISETS. The ISETS requires that all batches are reviewed and approved by another party before the batch is downloaded or accepted into the ISETS. For the LaPorte Office of the Clerk of the Circuit Court, child support collections are receipted, balanced, and deposited to the bank. The batch reports are then reviewed and certified off site by the Child Support Clerk in the Michigan City Office via the ISETS without a comparison of the supporting documentation or of the actual deposits to bank.
3. The Clerk of the Circuit Court receives and disburses child support payments using the computer software ISETS which is provided by the State of Indiana. Monthly bank reconciliements of the ISETS ledger to the depository balances were not all completed in 2013. The ISETS bank account has not been reconciled since April 2013.

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

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's 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 Clerks of the Circuit Courts of Indiana, Chapter 13)

Section III - Federal Award Findings and Questioned Costs

FINDING 2013-006 - INTERNAL CONTROLS OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number: 2013
Pass-Through Entity: Indiana Department of Child Services

Management has not established an effective internal control system to ensure the reliability and accuracy of data used in determining the indirect costs that are charged to the program. The County hired an outside consultant to prepare their indirect cost allocation plan. This consultant requests financial and other pertinent information from the County to complete the cost allocation plan. This plan determines the amount of indirect costs that the County is eligible to receive. The consultant also submits the plan to the Indiana Department of Child Services for the reimbursement of the indirect costs for the County. Evidence that the County reviewed the indirect cost allocation plan prepared by the consultant was not provided.

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements related to the program. A lack of an internal control system could also allow the misuse and mismanagement of federal funds and assets by not having proper oversight and reviews.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An internal control system should be designed and operate effectively to provide reasonable assurance that noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis.

OMB Circular A-133, Subpart C, section .300 states in part:

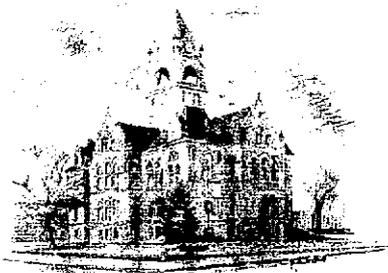
"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal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

The failure to establish internal controls could enable noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County establish internal controls to ensure the reliability and accuracy of the data used in determining the amount of indirect costs that the County is eligible to receive.

AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



LaPorte County Auditor
Joie Winski
555 Michigan Avenue, Suite 205
LaPorte, IN 46350-3490

CORRECTIVE ACTION PLAN

FINDING 2013-001 INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Contact Person Responsible for Corrective Action: Auditor Joie Winski
Contact Phone Number: 219-326-6808 extension 2226

Description of Corrective Action Plan:

Several procedural changes have been made in the Auditor's Office to insure that all funds are recorded, processed and disbursed correctly and efficiently. Excise tax is accounted for through EFT's, reconciled with the Treasurer, kept in a separate account and disbursed twice a year. The Excise funds are monitored on a monthly basis with the Treasurer. The Auditor will oversee all transactions including the review of all disbursements and adjustments to funds.

Measures were taken to prepare the monthly Financial Statement and reconcile it with the Treasurer's Cash Book. At my request, the Commissioner's agreed to hire Cender and Company to assist the Treasurer's in balancing her Cash Book. The Cash Book is now balanced for the first time in over 4 years.

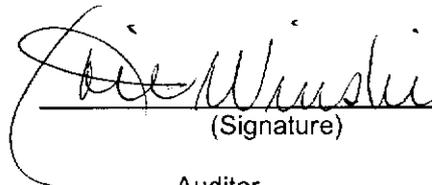
Steps have been taken to assure that the Auditor receives vendor invoices prior to the disbursement of the payment. Department Heads/Elected Officials now submit purchase orders prior to purchase or travel. Checks are not issued until the merchandise is received and proof of that is given to the auditor and travel is complete with proof of attendance submitted.

The HR Department has been contacted with regard to the self-insurance claims and payments being made without authorization. The Auditor will take back that responsibility if necessary and will work with HR to determine an acceptable solution.

The Auditor's Office does not handle any cash or checks. Funds are recorded and then sent to the Treasurer's office to be deposited by that office.

Anticipated Completion Date:

Immediate and ongoing

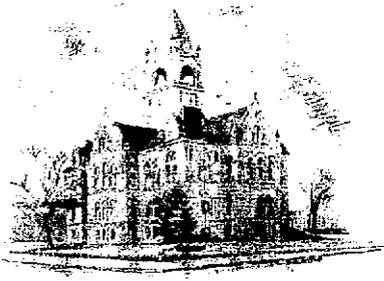


(Signature)

Auditor

(Title)

March 26, 2015



*LaPorte County Auditor
Joie Winski
555 Michigan Avenue, Suite 205
LaPorte, IN 46350-3490*

CORRECTIVE ACTION PLAN

FINDING 2013-002 ERRORS IN FINANCIAL TRANSACTIONS, FINANCIAL REPORTING, AND RECONCILEMENTS

Contact Person Responsible for Corrective Action: Joie Winski
Contact Phone Number: 219-326-6808 extension 2226

Description of Corrective Action Plan:

A reallocation of duties has been with regard to the monthly funds ledger and comparison to the treasurer's financial ledger. The Auditor's Funds Ledger is now compared to the Treasurer's Monthly Report on a monthly basis and the Funds Ledger and Treasurer's Cash Book are also compared on a monthly basis.

Supplemental reports have now been provided to all Department Heads and Elected Official prior to the completion of the Annual Report.

A new Settlement Fund has been established for disbursements only. The Settlement Fund will have a zero balance after the November 2014 Settlement is completed. All disbursement funds will have a zero balance after disbursement of funds on a monthly, bi annually or quarterly basis, depending on the fund. This includes CAGIT, FIT, CEDIT along with Settlement. Although errors may seem to have gone undetected, I am going back to 2005 researching ledgers to find the root of the problem. I hope to find the answer to why there was an adjustment made to the Settlement Fund originally.

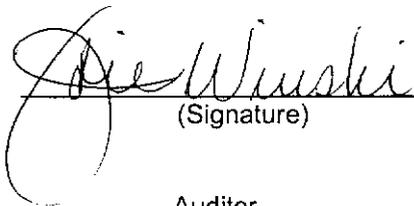
Excise Funds are reconciled to the Treasurer's report on a monthly basis.

Upon my request to the Commissioner's, Cender and Company was contracted with at the beginning of 2013 to assist the Treasurer's Office in balancing the Cash Book. This is the first time in over 4 years that the Cash Book has been in balance.

Again, staff changes have been made to insure accurate reporting.

Anticipated Completion Date:

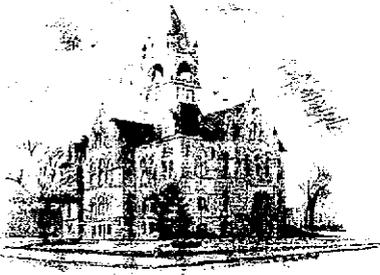
Immediate and ongoing



(Signature)

Auditor
(Title)

March 26, 2015



*LaPorte County Auditor
Joie Winski
555 Michigan Avenue, Suite 205
LaPorte, IN 46350-3490*

CORRECTIVE ACTION PLAN

FINDING 2013-003 INTERNAL CONTROL AND COMPLIANCE OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

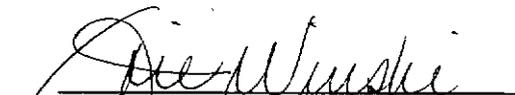
Contact Person Responsible for Corrective Action: Joie Winski
Contact Phone Number: 219-326-6808 extension 2226

Description of Corrective Action Plan:

The Auditor's Office is compiling a new list of Federal Awards in compliance with Federal and State guidelines. Staff changes have been made to oversee the proper receipting, recording, disbursements and accounting of funds and grants and accurate record keeping.

Anticipated Completion Date:

Immediate and ongoing

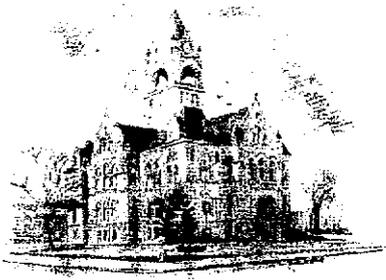


(Signature)

Auditor

(Title)

March 26, 2015



*LaPorte County Auditor
Joie Winski
555 Michigan Avenue, Suite 205
LaPorte, IN 46350-3490*

CORRECTIVE ACTION PLAN

FINDING 2013-006-INTERNAL CONTROLS – CHILD SUPPORT ENFORCEMENT

Contact Person Responsible for Corrective Action: Auditor Joie Winski,
Contact Phone Number: 219-326-6808 extension 2226

Description of Corrective Action Plan:

The Auditor now meets with Maximus, the vendor for IV D /Child Support Collection and goes over their numbers for accuracy. All information given to Maximus is provided directly from the Auditor's office. The Auditor signs off on their submitted documents. Proof will be attached to this audit in the future.

Anticipated Completion Date:

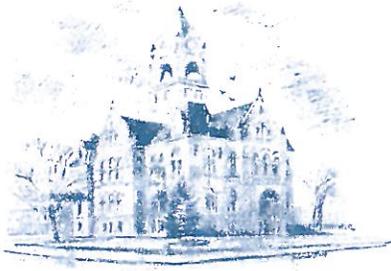
Immediate and ongoing.

Joie Winski

(Signature)
Auditor

(Title)
3/26/2015

(Date)



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

CORRECTIVE ACTION PLAN

FINDING 2013-001-INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Contact Person: Nancy Hawkins
Phone: 219-326-6808, ext. 2489

Due to the fact that this Audit is for the year 2013, procedures have been in place almost two years to manage risk in the timely posting and recording of departmental collections.

The Treasurer's Office works with a designated person in the Auditor's Office to reconcile the Cash Book and Depository Balances to the Funds Ledger. Beginning immediately, that reconciliation will be directed to the Auditor for her approval rather than her designee. In that way, she will be aware of any adjustments that need to be made to her records. Additionally, she will receive details of the adjustment so that she can determine the correct fund that will be impacted.

The approval of vendor invoices prior to payment lies with the Auditor. However, the Treasurer's Office will work with the Auditor and the Human Resources Office to determine if the current procedure for health insurance payments is dictated by the contract. If so, we will work to have the Commissioners modify the contract to allow for the payment of insurance claims to be initiated by the County and not by the insurance company.

Anticipated Completion Date: 3/31/15 for the first two items; Insurance contract will dictate completion of third item.

Nancy Hawkins
Nancy Hawkins
Treasurer
March 31, 2015



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

CORRECTIVE ACTION PLAN

FINDING 2013-002-ERRORS IN FINANCIAL TRANSACTIONS, FINANCIAL REPORTING AND RECONCILEMENTS

Contact Person: Nancy Hawkins
Phone: 219-326-6808, ext. 2489

The Treasurer's Office will begin immediately to work directly with the Auditor on any adjustments that may need to be made to the Funds Ledger. We will provide detail for each transaction so that the Auditor can determine which fund is impacted by the adjustment and can make notations providing an audit trail for each adjustment.

A Year End Cash Book Balance Report will be provided to the Auditor after the close of business on December 31 of each year. The Cash Book will be closed on the last business day of the year and no further adjustments will be made to that year's cash transactions.

Although the Settlement Process rests mainly in the hands of the Auditor, The Treasurer's Office will provide as much detail as possible when moving the Collection Monies to the Auditor's Settlement Fund for disbursement.

Anticipated Completion Date: 3/31/15 for the first item; the last two items will be initiated at the two settlement periods for 2015 and at year end 2015.

Nancy Hawkins
Treasurer
March 31, 2015



JOHN T. BOYD
LaPorte County Sheriff

Chief Deputy
RONALD C. HEEG

Major
JAMES T. SOSINSKI

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

CORRECTIVE ACTION PLAN

FINDING 2013-004-INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING – SHERIFF

Contact Person Responsible for Corrective Action: John T. Boyd, Sheriff
Contact Phone Number (219)326-7700

Description of Corrective Action Plan:

The LaPorte County Sheriff's Office, effective immediately, will began having civil clerks from the LaPorte Civil Office, conduct audits with the clerk that handles the commissary and inmate trust accounts, and conduct audits for the Michigan City Civil clerk. Thus creating controls that involve multiple employees, to create a check and balance system.

Anticipated Completion Date: March 26th, 2015

A handwritten signature in black ink, appearing to read "John T. Boyd", written over a horizontal line.

(Signature)

The word "Sheriff" written in a cursive, handwritten style in black ink.

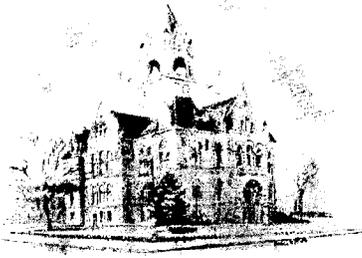
(Title)

3-26-2015

(Date)

• COURT OFFICES •

LAPORTE CIRCUIT COURT • LAPORTE, IN 46350 • OFFICE PHONE: (219) 326-6808
SUPERIOR COURT • MICHIGAN CITY, IN 46360 • OFFICE PHONE: (219) 872-2161



Lynne F. Spevak, Clerk

Chief Deputy
Vicki Ewart

LaPorte Circuit Court

(219) 326-6808, Ext. 2465

CIRCUIT COURT DIVISION
COURTHOUSE
813 LINCOLNWAY, SUITE 105
LAPORTE, IN 46350-3492
(219) 326-6808
Ext. 2236 & 2259

CORRECTIVE ACTION PLAN

**FINDING 2013-005-INTERNAL CONTROL AND COMPLIANCE OVER FINANCIAL TRANSACTIONS –
COUNTY CLERK**

Contact Person Responsible for Corrective Action: Lynne F. Spevak
Contact Phone Number: 219-326-6808 Ext 2465

Description of Corrective Action Plan:

La Porte County Clerk’s Office has been on ISETS since 1995 and has three original employees from that time and one from the IV-D office. The staff is well versed with ISETS.

Findings 1. The Clerk is responsible for reconciling ISETS on a monthly basis and will balance to the current month. Currently all checks are cleared in check recon on a monthly basis and deposit slips marked off on the bank statement.

Findings 2. The La Porte office practice of having the Michigan City office approve the La Porte Batch or vise versa has been in effect since 2007. This is the first time that we are told that this practice was improperly executed. ISETS will print the combined report of all batches the following morning. The bookkeeper adds the La Porte and Michigan City approved batches from the previous night and approves the release of the checks. On-line banking will show deposits from both the La Porte Office and the Michigan City office on a daily basis.

Anticipated Completion Date:

The Clerk’s will balance the La Porte office ISETS batch unless out of the office that day and that will require Michigan City to balance the batch so checks may be released the following day. The Clerk will also balance a Michigan City batch if only one ISETS staff is working that day.
The Clerk will have all months reconciled by June 1, 2015


(Signature)

Clerk of La Porte Circuit Court
(Title)

March 26, 2015
(Date)

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.