

**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, 2012 to December 31, 2012



**FILED**  
12/20/2013



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Craig Hinchman JoEileen Winski	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Treasurer	Nancy Hawkins	01-01-09 to 12-31-16
Clerk	Lynne Spevak	01-01-10 to 12-31-16
Sheriff	Michael Mollenhauer	01-01-07 to 12-31-14
President of the Board of County Commissioners	Kenneth Layton Willie Milsap	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Matthew Bernacchi Mark Yagelski	01-01-12 to 12-31-12 01-01-13 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

***Report on the Financial Statement***

We were engaged to audit the accompanying financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, 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 the financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

***Basis for Disclaimer of Opinion***

The County's depository balances do not reconcile to its accounting record balances. The reconciliation presented for audit contained numerous material reconciling items that could not be identified. Because the County did not properly maintain its accounting records, the records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated.

***Disclaimer of Opinion***

Because of the significance of the matter discussed in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on this financial statement.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 14, 2013, 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

INDEPENDENT AUDITOR'S REPORT  
(Continued)


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.

***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. Because of the significance of the matters described in the Disclaimer of Opinion paragraph and because federal grant monies were not accurately and separately identified in the financial ledgers, we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to any auditing procedures and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

November 14, 2013



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Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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 were engaged to 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, the financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated November 14, 2013, 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 disclaimed due to the County not providing an accurate reconciliation of its depository balances to its record balances and did not properly maintain its accounting records.

***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.

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 2012-1 and 2012-2 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)

***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 2012-1 and 2012-2.


We noted certain matters that we reported to management in a separate letters dated November 14, 2013.

***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

November 14, 2013

## FINANCIAL STATEMENT

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

LAPORTE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ (7,932,140)	\$ 39,796,905	\$ 39,806,995	\$ (7,942,230)
Sheriff Accident Report Fund	6,352	2,569	4,225	4,696
Spay & Neuter Fund	16,713	9,230	5,340	20,603
Cedit Fund	962,545	5,088,912	3,606,684	2,444,773
County Child Advocacy	1,411	434	-	1,845
City & Town Court Cost Fund	87,968	40,993	87,968	40,993
Clerks Record Perpetuation	174,609	42,996	99,144	118,461
Bulletproof Vest Program	86	-	-	86
County Option Dog Tax	18,420	5,220	7,617	16,023
Sales Disclosure	57,085	8,740	4,818	61,007
Cumulative Bridge Fund	3,872,075	590,034	1,108,956	3,353,153
Cty Cumulative Capital Devel.	2,622,679	444,626	110,798	2,956,507
County Drug Free Comm. Fund	18,515	104,764	-	123,279
Economic Development Fund	117,684	-	471,830	(354,146)
Local Emerg Plan&Right To Know	138,943	9,444	11,889	136,498
E-911	410,854	508,896	1,423,687	(503,937)
Co. Extradition Fund	34,654	5,600	-	40,254
Fire Arms Training Fund	50,696	31,560	32,341	49,915
General Drain Improve. Fund	23,043	17,481	2,023	38,501
County Health Dept.	(123,358)	2,749,759	1,440,829	1,185,572
County Identification Sec Prot	179,156	9,055	-	188,211
Local Health Maintenance Fund	-	127,821	119,598	8,223
Local Rd & St	150,970	740,933	635,000	256,903
Major Cumulative Bridge Fund	7,214,258	303,835	76,033	7,442,060
Major Moves Fund	12,779,272	23,647,317	9,245,000	27,181,589
County Corrections Fund	63,480	101,494	91,214	73,760
County Highway	140,676	3,447,902	3,060,658	527,920
Park & Rec Non Reverting	8,758	35,305	8,411	35,652
Real Estate Endorsement Fee	182,996	20,995	5,876	198,115
Emergency Reserve Fund	957,073	-	-	957,073
Recorder'S Record Perpetuation	389,841	146,719	59,978	476,582
River Boat Admissions Tax	10,662,823	4,207,745	7,272,868	7,597,700
Solid Waste User Fees	59,642	1,228,891	2,088,534	(800,001)
Supplemental Public Defender	269,241	35,232	35,000	269,473
Excess Tax	811,105	909,632	4,191,475	(2,470,738)
Surveyor'S Corner Perpetuation	31,490	19,370	19,652	31,208
Tax Sale Surplus	75,742	-	-	75,742
Indiana Local Health Dept Trus	65,085	45,759	70,261	40,583
Unsafe Building Fund	47,493	34,065	22,310	59,248
Vehicle Inspection Fund	434	830	144	1,120
Wireless 911	783,922	114,948	260,847	638,023
Gal/Casa Guardian User Fee Fd.	-	10,000	3,506	6,494
County 911	-	1,747,598	825,017	922,581
Lp Co Pioneer Cemetary Comm	(27,176)	42,700	41,521	(25,997)
Co. User Fee Fund	240,588	387,490	260,227	367,851
Ditch Maintance Fund	384,174	5,547	98,109	291,612
Cap. Improv. Hotel-Motel Tax	-	1,232,628	1,232,628	-
LP animal control citation fee	6,325	1,416	-	7,741
Jail Drug Treatment Program	2,626	4,360	9,300	(2,314)
D.U.I. Enforcement	83	-	-	83
Indiana Lake Michigan Beach Pr	603	-	41	562
Court Interpreter Fee Fund	299	-	299	-
Animal Shelter Donations	137,298	33,633	43,743	127,188
Jail Bond Fund	658,314	642,653	-	1,300,967
Group Health Ins Fund	2,150,118	8,948,962	7,840,128	3,258,952
Payroll	2,709	18,270,000	18,280,439	(7,730)
Payroll Deductions Fund	37,050	26,222,021	26,222,022	37,049
Sheriffs Pension Fee Fund	43,018	1,048,542	1,041,707	49,853
Settlement Fund	946,904	158,455,499	161,564,581	(2,162,178)
Commercial Vehicle Excise	4,007,339	884,645	3,490,974	1,401,010
Excise Fund	14,745,929	10,708,486	7,220,384	18,234,031
Excess Sanitation	1,405	-	-	1,405
HEA 1001 St Hmted Credit Fund	2,375,266	2,904,900	-	5,280,166
Homestead Credit Rebate Fund	938,013	-	938,013	-
Final HEA1001-2007 2008	468,261	-	-	468,261
Fines & Forfeitures	1,970	25,722	27,721	(29)
Infraction Judgement	26,681	320,557	170,526	176,712

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Overweight Fund	-	26,877	8,368	18,509
Special Death Benefit Fees	1,560	17,715	8,960	10,315
State Sales Disclosure Fund	840	8,735	4,055	5,520
Coroners Education Fund	1,106	15,497	7,663	8,940
Cir Ct Adult Transfer Fees	2,688	3,275	188	5,775
Mortgage Recording Fee Fund	930	10,875	5,075	6,730
Asset Forfeitures	15,808	7,542	4,422	18,928
Child Restraint Fee	250	4,525	1,675	3,100
Inheritance Tax	477,921	3,265,880	3,257,323	486,478
Educational Plate Fund	19	2,438	2,438	19
Cagit Fund	-	10,842,856	10,330,051	512,805
Prosecutor ARRA Fund	-	363	-	363
Clerk ARRA Fund	-	98	-	98
Title IV-D Incentive	-	130,951	-	130,951
Pros Title 4D Incentive 10-99	370,529	69,453	24,609	415,373
Clerk Title 4D Incentive 10-99	271,918	46,032	38,399	279,551
Co Elected Officials Training	672	9,055	413	9,314
Sup Ct #3 Admin Fees	168,383	2,210	-	170,593
Cir Ct Adult Admin Fees	91,883	1,530	-	93,413
Sup Ct 1 & 2 Admin Fees	35,927	500	-	36,427
Sup Ct #4 Admin Fees	213,538	63,161	-	276,699
Cir Ct Juv Admin Fees	50,739	2,270	-	53,009
Park Dept Special Non Oper Fd	23,674	57,100	46,005	34,769
US 421 Storm Water Project	9,968	-	9,888	80
Park Dept Special Non Oper Fd	12,494	27,518	27,625	12,387
New Reassessment 105	3,560	1,684	-	5,244
Lp Co Juv Services Treat. Acct	1,857	-	-	1,857
Contractor Registration fee	306,621	84,288	52,064	338,845
Juv Services Drug Free Partner	61	-	-	61
Jsc United Way Tobacco Ed	101	-	-	101
Sup Ct #3 Adult Supplemental	76,986	5,646	66,986	15,646
Pioneer Cemetery Donation Fund	137,977	620,553	336,993	421,537
Sup Ct #1 Adult Supplemental	91,321	4,712	81,321	14,712
Cir Ct Adult Supplemental	221,604	7,514	215,866	13,252
Sup Ct #2 Adult Supplemental	15	-	15	-
Suppl. Juvenile Circuit Court	(1,576)	12,065	9,889	600
Pioneer Cemetery Donation Fund	557	16,242	-	16,799
Common School Principal	668	-	-	668
2006 Reassessment 123	1,103,121	319,347	1,221,685	200,783
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	159,092	127,449	226,563	59,978
Lp Co. Alcohol & Drug Ser. Fee	-	141,417	141,417	-
Domestic Relations	23,203	11,720	-	34,923
Law Enforce Contin Education	292,755	31,509	7,371	316,893
Eleven Co. Drainage Bd. Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	6,047	6,479	10,252	2,274
GPS Probation Tracking	628	-	-	628
Problem Solving Court	-	43,750	19,072	24,678
Kankakee River Maintenance	900	-	-	900
Communicable Disease	75,933	82,903	59,023	99,813
Serv-Safe NonReverting	1,855	1,140	1,771	1,224
Beach Act Grant	34,420	-	-	34,420
KIDC Project	4,786,821	1,800,000	830,397	5,756,424
400 N & 950 W Project #2	-	1,499,450	319,206	1,180,244
GIS Copy Supply	49	42	-	91
Sale Of County Owned Property	67,382	-	-	67,382
Fair Ground Improvements	-	250,000	241,355	8,645
Community Corrections Building	-	5,166,403	634,955	4,531,448
400 N & 950 W Project	1,430,559	-	-	1,430,559
Kingsbury Ind Pk Economic Dev	-	732,162	-	732,162
Friends of the Barns	-	1,000	-	1,000
Jury Fee Fund	-	30,498	30,498	-
Win Tax Fund/Riverboat	1,557,036	484,870	234,917	1,806,989
Telephone Commissions Fund	344	685	-	1,029
Rolling Prairie Sewer Project	141,497	-	111,441	30,056
US 421 Storm Water Project	108,500	102,577	204,547	6,530

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Safe Keeping Metro Operation	2,601	-	-	2,601
Purdue Ext Building Project	6,620	350,000	363,240	(6,620)
Community Corrections Fund	74,775	717,187	749,490	42,472
Jsc Elect Monitor & Home Deten	26,646	521	-	27,167
Co. Sheriff Cont Education	21,258	22,071	13,698	29,631
Subdivision Bond Trust Fund	40,176	-	-	40,176
Center Twp. Poor Relief	(91)	-	-	(91)
Welfare-Family & Children Fund	4,124,886	27,112	-	4,151,998
Children Psychiatric Resident	18,065	1,972	-	20,037
Regional Planner	(49,600)	177	73,785	(123,208)
Information Sharing Project	39,900	258,764	298,664	-
Immunization Program Grant ISD	1	-	-	1
Lake Patrol Grant	197	-	-	197
DUI Task Force Indiana Grant	-	-	4,815	(4,815)
State Rd 2 Project Grant	113,773	-	-	113,773
Big City/Big County Enforcemen	1,840	20,148	21,987	1
Dangerous Driving Enforce Gr	35	-	-	35
Clerk ARRA Fund	98	-	98	-
Prosecutor ARRA Fund	363	897	1,260	-
Edward Byrne Justice Grant	14,819	-	14,774	45
2002 Local Law Enforce Block	36	-	-	36
Metro Op Jag 10K & Under	(6,216)	-	-	(6,216)
Delinquency Prevention Program	8,234	-	8,234	-
2001 Local Law Enforcement	22	-	-	22
Lepc-Hmta Planning Grant	29,447	-	5,887	23,560
Lepc-Hmta Training Grant	28,664	-	1,500	27,164
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	(12,768)	96,484	91,378	(7,662)
EMA Homeland Security Grant	46	-	-	46
Adult Protective Services	(32,099)	178,405	171,300	(24,994)
Casa Crime Victim Assis Grant	7,200	-	-	7,200
Big City Seat Belt Enforce Pro	(50)	-	-	(50)
Bioterrorism Grant Fund	27,000	-	-	27,000
Sheriff-In Car Video Grant	3,585	-	-	3,585
Jsc Food Program	20,091	40,656	44,827	15,920
2004 Local Law Enforce block	1	-	-	1
LaPorte Sup Ct No 1 Reentry Ct	4	-	-	4
Court Improvement Program	15,083	150	15,233	-
Harmony House Visit center	9	-	-	9
DUI Task Force Indiana	10,148	12,500	42,517	(19,869)
Juvenile Accountability Block	-	5,000	7,250	(2,250)
Big City/Big County Enforce Gr	-	-	6,144	(6,144)
Title IV-D Incentive	84,919	37,987	122,906	-
Non Reverting MS4 Fund	5,720	1,300	-	7,020
Pictomerty Fund	36,927	-	-	36,927
LCC Grant	5,298	-	7,725	(2,427)
Court Reform Grant	-	1,700	-	1,700
H1N1 Grant	(11,393)	-	-	(11,393)
Lead Poison Prevention Grant	3,423	-	-	3,423
Adult CTP Grant	12,576	22,740	8,785	26,531
Comm. Corrections State Grant	200,413	508,419	677,554	31,278
Lcc/Sub Abuse Relape Prevent	2,227	-	-	2,227
Juv. Service Cntr State Grants	69,368	34,159	48,071	55,456
Fire&Bldg Svcs Training Grant	144	-	-	144
Tuberculosis Outreach Project	72	-	-	72
Juvy CTP Grant	(1,000)	1,000	-	-
Teen Court Grant	3	-	-	3
Sup 1 Voc Training Supv	(9,888)	-	-	(9,888)
Recycled Road Fund	428	-	-	428
Co-Op Ext & 4H Build Indiana	23,331	-	9,154	14,177
First Responder Equip Grant	774	-	-	774
Local Hlth Maintenance Fund	56,174	10,314	66,488	-
Co. Hlth Environmental Fund	59,874	-	-	59,874
Planning Contract Grant	10,718	-	-	10,718

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Lp Co Emergency Response Gr	(2,204)	-	-	(2,204)
Alcohol Prevention Grant	6	-	-	6
Comm Corr Sub Abuse Grant	82	-	-	82
County Home Grant	1,185	-	-	1,185
Family Court Fund	4,735	-	4,703	32
EMA Foundation Grant	3,997	-	3,997	-
Jail Literacy & Mentoring	2,692	-	-	2,692
Disaster Recovery Grant	-	12,074	12,074	-
Neutral Zone Grant	8,126	-	-	8,126
Neighborhood Court Fund	805	525	-	1,330
Substance Abuse Education	103	-	103	-
2010 Emergency Mgmt Performanc	54,009	44,426	61,069	37,366
Court Improvement Program Gran	-	27,083	17,206	9,877
Gal/ Casa Grant	-	29,100	29,100	-
Indiana Lake Michigan Beach Pr	-	-	6,631	(6,631)
Marine Patrol Grant	-	7,500	11,348	(3,848)
Court Interpreter Grant	-	6,400	2,993	3,407
Family Court Fund	-	17,500	10,026	7,474
Sheriff's Award Fund	-	5,500	5,499	1
DUI Task Force Indiana	-	1,563	7,804	(6,241)
Totals	<u>\$ 80,129,723</u>	<u>\$ 345,237,265</u>	<u>\$ 326,682,967</u>	<u>\$ 98,684,021</u>

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. Receipts are recorded when received and disbursements are recorded when paid.

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

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

*Funding Policy and Annual Pension Cost*

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

*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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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. Restatement of County Offices**

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and the financial statement.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the property tax assessment and billing delays, property tax refund and recording delays both within the Treasurer and Auditor records, posting and transfer errors, reimbursable grants, improper posting to grant funds, and actual disbursements exceeding anticipated disbursements.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Subsequent Events**

For the past seven 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 July 2013, LaPorte County completed an approved assessment of property values for the 2011 payable 2012 property tax year. Reconciling tax bills for that year will be billed and will be settled by the County to local units of government in the summer of 2013. Once complete, reconciling tax bill for 2012 payable 2013 will be sent to taxpayers in December 2013 with settlement to local units of government in February 2014. These delays and uncertainties have resulted in a lower than budgeted property tax collection rate for the County. It is undeterminable how much property tax collections the County will receive once all the reconciliation bills have been distributed and the collections received.

**Note 10. Combined Funds**

Funds related to various grants were reported individually in the current financial statement but were combined into one fund in the prior financial statement. Funds related to donations, tax distributions, and health/liability insurance have been combined in both the prior and current financial statement.

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## 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, 2012

	General	Sheriff Accident Report Fund	Spay & Neuter Fund	Cedit Fund	County Child Advocacy	City & Town Court Cost Fund
Cash and investments - beginning	\$ (7,932,140)	\$ 6,352	\$ 16,713	\$ 962,545	\$ 1,411	\$ 87,968
Receipts:						
Taxes	30,126,860	-	-	423,807	-	-
Licenses and permits	49,908	-	9,200	-	-	-
Intergovernmental	1,726,482	-	-	-	-	-
Charges for services	5,541,260	-	-	-	306	-
Fines and forfeits	502,885	-	-	-	-	40,993
Other receipts	1,849,510	2,569	30	4,665,105	128	-
Total receipts	<u>39,796,905</u>	<u>2,569</u>	<u>9,230</u>	<u>5,088,912</u>	<u>434</u>	<u>40,993</u>
Disbursements:						
Personal services	31,172,439	-	-	-	-	-
Supplies	1,420,397	4,225	5,340	3,606,684	-	87,968
Other services and charges	6,102,696	-	-	-	-	-
Capital outlay	48,112	-	-	-	-	-
Other disbursements	1,063,351	-	-	-	-	-
Total disbursements	<u>39,806,995</u>	<u>4,225</u>	<u>5,340</u>	<u>3,606,684</u>	<u>-</u>	<u>87,968</u>
Excess (deficiency) of receipts over disbursements	<u>(10,090)</u>	<u>(1,656)</u>	<u>3,890</u>	<u>1,482,228</u>	<u>434</u>	<u>(46,975)</u>
Cash and investments - ending	<u>\$ (7,942,230)</u>	<u>\$ 4,696</u>	<u>\$ 20,603</u>	<u>\$ 2,444,773</u>	<u>\$ 1,845</u>	<u>\$ 40,993</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Clerks Record Perpetuation	Bulletproof Vest Program	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund	Cty Cumulative Capital Devel.
Cash and investments - beginning	\$ 174,609	\$ 86	\$ 18,420	\$ 57,085	\$ 3,872,075	\$ 2,622,679
Receipts:						
Taxes	-	-	-	-	442,225	385,056
Licenses and permits	-	-	5,220	-	-	-
Intergovernmental	-	-	-	-	107,555	50,872
Charges for services	7,931	-	-	8,740	-	8,698
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,065	-	-	-	40,254	-
Total receipts	<u>42,996</u>	<u>-</u>	<u>5,220</u>	<u>8,740</u>	<u>590,034</u>	<u>444,626</u>
Disbursements:						
Personal services	-	-	-	-	276,169	-
Supplies	99,144	-	7,617	-	807,836	110,798
Other services and charges	-	-	-	-	24,951	-
Capital outlay	-	-	-	4,818	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>99,144</u>	<u>-</u>	<u>7,617</u>	<u>4,818</u>	<u>1,108,956</u>	<u>110,798</u>
Excess (deficiency) of receipts over disbursements	<u>(56,148)</u>	<u>-</u>	<u>(2,397)</u>	<u>3,922</u>	<u>(518,922)</u>	<u>333,828</u>
Cash and investments - ending	<u>\$ 118,461</u>	<u>\$ 86</u>	<u>\$ 16,023</u>	<u>\$ 61,007</u>	<u>\$ 3,353,153</u>	<u>\$ 2,956,507</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Drug Free Comm. Fund	Economic Development Fund	Local Emerg Plan&Right To Know	E-911	Co. Extradition Fund	Fire Arms Training Fund
Cash and investments - beginning	\$ 18,515	\$ 117,684	\$ 138,943	\$ 410,854	\$ 34,654	\$ 50,696
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	31,560
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	97,554	-	-	-	5,600	-
Other receipts	7,210	-	9,444	508,896	-	-
Total receipts	<u>104,764</u>	<u>-</u>	<u>9,444</u>	<u>508,896</u>	<u>5,600</u>	<u>31,560</u>
Disbursements:						
Personal services	-	-	-	408,504	-	-
Supplies	-	440,000	11,889	-	-	32,341
Other services and charges	-	31,830	-	214,223	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	800,960	-	-
Total disbursements	<u>-</u>	<u>471,830</u>	<u>11,889</u>	<u>1,423,687</u>	<u>-</u>	<u>32,341</u>
Excess (deficiency) of receipts over disbursements	<u>104,764</u>	<u>(471,830)</u>	<u>(2,445)</u>	<u>(914,791)</u>	<u>5,600</u>	<u>(781)</u>
Cash and investments - ending	<u>\$ 123,279</u>	<u>\$ (354,146)</u>	<u>\$ 136,498</u>	<u>\$ (503,937)</u>	<u>\$ 40,254</u>	<u>\$ 49,915</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot	Local Health Maintenance Fund	Local Rd & St	Major Cumulative Bridge Fund
Cash and investments - beginning	\$ 23,043	\$ (123,358)	\$ 179,156	\$ -	\$ 150,970	\$ 7,214,258
Receipts:						
Taxes	-	2,305,176	-	-	730,233	263,348
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	134,925	-	-	-	40,487
Charges for services	-	303,275	9,055	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,481	6,383	-	127,821	10,700	-
Total receipts	<u>17,481</u>	<u>2,749,759</u>	<u>9,055</u>	<u>127,821</u>	<u>740,933</u>	<u>303,835</u>
Disbursements:						
Personal services	-	1,260,420	-	57,527	-	-
Supplies	2,023	69,209	-	814	252,911	76,033
Other services and charges	-	111,200	-	36,142	382,089	-
Capital outlay	-	-	-	25,115	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,023</u>	<u>1,440,829</u>	<u>-</u>	<u>119,598</u>	<u>635,000</u>	<u>76,033</u>
Excess (deficiency) of receipts over disbursements	<u>15,458</u>	<u>1,308,930</u>	<u>9,055</u>	<u>8,223</u>	<u>105,933</u>	<u>227,802</u>
Cash and investments - ending	<u>\$ 38,501</u>	<u>\$ 1,185,572</u>	<u>\$ 188,211</u>	<u>\$ 8,223</u>	<u>\$ 256,903</u>	<u>\$ 7,442,060</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Major Moves Fund	County Corrections Fund	County Highway	Park & Rec Non Reverting	Real Estate Endorsement Fee	Emergency Reserve Fund
Cash and investments - beginning	\$ 12,779,272	\$ 63,480	\$ 140,676	\$ 8,758	\$ 182,996	\$ 957,073
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	14,979	-	-	-
Intergovernmental	-	-	3,316,197	-	-	-
Charges for services	-	-	-	-	20,995	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,647,317	101,494	116,726	35,305	-	-
Total receipts	<u>23,647,317</u>	<u>101,494</u>	<u>3,447,902</u>	<u>35,305</u>	<u>20,995</u>	<u>-</u>
Disbursements:						
Personal services	-	-	2,794,138	-	-	-
Supplies	5,700,000	91,214	112,659	8,411	5,876	-
Other services and charges	-	-	153,861	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,545,000	-	-	-	-	-
Total disbursements	<u>9,245,000</u>	<u>91,214</u>	<u>3,060,658</u>	<u>8,411</u>	<u>5,876</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,402,317</u>	<u>10,280</u>	<u>387,244</u>	<u>26,894</u>	<u>15,119</u>	<u>-</u>
Cash and investments - ending	<u>\$ 27,181,589</u>	<u>\$ 73,760</u>	<u>\$ 527,920</u>	<u>\$ 35,652</u>	<u>\$ 198,115</u>	<u>\$ 957,073</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Recorder'S Record Perpetuation	River Boat Admissions Tax	Solid Waste User Fees	Supplemental Public Defender	Excess Tax	Surveyor'S Corner Perpetuation
Cash and investments - beginning	\$ 389,841	\$ 10,662,823	\$ 59,642	\$ 269,241	\$ 811,105	\$ 31,490
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	146,719	-	-	-	-	19,370
Fines and forfeits	-	-	-	35,232	-	-
Other receipts	-	4,207,745	1,228,891	-	909,632	-
Total receipts	<u>146,719</u>	<u>4,207,745</u>	<u>1,228,891</u>	<u>35,232</u>	<u>909,632</u>	<u>19,370</u>
Disbursements:						
Personal services	15,069	-	-	-	-	-
Supplies	1,244	1,119,610	2,088,534	-	4,191,475	19,652
Other services and charges	43,665	-	-	-	-	-
Capital outlay	-	6,964	-	-	-	-
Other disbursements	-	6,146,294	-	35,000	-	-
Total disbursements	<u>59,978</u>	<u>7,272,868</u>	<u>2,088,534</u>	<u>35,000</u>	<u>4,191,475</u>	<u>19,652</u>
Excess (deficiency) of receipts over disbursements	<u>86,741</u>	<u>(3,065,123)</u>	<u>(859,643)</u>	<u>232</u>	<u>(3,281,843)</u>	<u>(282)</u>
Cash and investments - ending	<u>\$ 476,582</u>	<u>\$ 7,597,700</u>	<u>\$ (800,001)</u>	<u>\$ 269,473</u>	<u>\$ (2,470,738)</u>	<u>\$ 31,208</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Tax Sale Surplus	Indiana Local Health Dept Trus	Unsafe Building Fund	Vehicle Inspection Fund	Wireless 911	Gal/Casa Guardian User Fee Fd.
Cash and investments - beginning	\$ 75,742	\$ 65,085	\$ 47,493	\$ 434	\$ 783,922	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	10,000
Other receipts	-	45,759	34,065	830	114,948	-
Total receipts	-	45,759	34,065	830	114,948	10,000
Disbursements:						
Personal services	-	38,798	-	-	116,136	-
Supplies	-	31,463	22,310	144	126	3,506
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	144,585	-
Total disbursements	-	70,261	22,310	144	260,847	3,506
Excess (deficiency) of receipts over disbursements	-	(24,502)	11,755	686	(145,899)	6,494
Cash and investments - ending	\$ 75,742	\$ 40,583	\$ 59,248	\$ 1,120	\$ 638,023	\$ 6,494

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County 911	Lp Co Pioneer Cemetary Comm	Co. User Fee Fund	Ditch Maintance Fund	Cap. Improv. Hotel-Motel Tax	LP animal control citation fee
Cash and investments - beginning	\$ -	\$ (27,176)	\$ 240,588	\$ 384,174	\$ -	\$ 6,325
Receipts:						
Taxes	-	39,814	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,830	-	-	-	-
Charges for services	-	-	-	5,547	-	-
Fines and forfeits	-	-	262,312	-	-	-
Other receipts	1,747,598	56	125,178	-	1,232,628	1,416
Total receipts	<u>1,747,598</u>	<u>42,700</u>	<u>387,490</u>	<u>5,547</u>	<u>1,232,628</u>	<u>1,416</u>
Disbursements:						
Personal services	622,224	7,219	-	-	-	-
Supplies	3,936	556	134,348	-	1,232,628	-
Other services and charges	198,857	33,746	-	98,109	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	125,879	-	-	-
Total disbursements	<u>825,017</u>	<u>41,521</u>	<u>260,227</u>	<u>98,109</u>	<u>1,232,628</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>922,581</u>	<u>1,179</u>	<u>127,263</u>	<u>(92,562)</u>	<u>-</u>	<u>1,416</u>
Cash and investments - ending	<u>\$ 922,581</u>	<u>\$ (25,997)</u>	<u>\$ 367,851</u>	<u>\$ 291,612</u>	<u>\$ -</u>	<u>\$ 7,741</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Jail Drug Treatment Program	D.U.I. Enforcement	Indiana Lake Michigan Beach Pr	Court Interpreter Fee Fund	Animal Shelter Donations	Jail Bond Fund
Cash and investments - beginning	\$ 2,626	\$ 83	\$ 603	\$ 299	\$ 137,298	\$ 658,314
Receipts:						
Taxes	-	-	-	-	-	548,436
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	94,217
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,360	-	-	-	33,633	-
Total receipts	<u>4,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,633</u>	<u>642,653</u>
Disbursements:						
Personal services	-	-	41	-	-	-
Supplies	9,300	-	-	299	43,743	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>9,300</u>	<u>-</u>	<u>41</u>	<u>299</u>	<u>43,743</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,940)</u>	<u>-</u>	<u>(41)</u>	<u>(299)</u>	<u>(10,110)</u>	<u>642,653</u>
Cash and investments - ending	<u>\$ (2,314)</u>	<u>\$ 83</u>	<u>\$ 562</u>	<u>\$ -</u>	<u>\$ 127,188</u>	<u>\$ 1,300,967</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Group Health Ins Fund	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	Settlement Fund	Commercial Vehicle Excise
Cash and investments - beginning	\$ 2,150,118	\$ 2,709	\$ 37,050	\$ 43,018	\$ 946,904	\$ 4,007,339
Receipts:						
Taxes	-	-	229,298	-	142,842,675	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	45,260	205,446	-	-
Fines and forfeits	-	-	1,010	64,127	-	-
Other receipts	8,948,962	18,270,000	25,946,453	778,969	15,612,824	884,645
Total receipts	<u>8,948,962</u>	<u>18,270,000</u>	<u>26,222,021</u>	<u>1,048,542</u>	<u>158,455,499</u>	<u>884,645</u>
Disbursements:						
Personal services	-	13,224,172	26,155,124	-	-	-
Supplies	7,840,128	5,056,267	-	1,041,707	2,380,205	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	223,162	-
Other disbursements	-	-	66,898	-	158,961,214	3,490,974
Total disbursements	<u>7,840,128</u>	<u>18,280,439</u>	<u>26,222,022</u>	<u>1,041,707</u>	<u>161,564,581</u>	<u>3,490,974</u>
Excess (deficiency) of receipts over disbursements	<u>1,108,834</u>	<u>(10,439)</u>	<u>(1)</u>	<u>6,835</u>	<u>(3,109,082)</u>	<u>(2,606,329)</u>
Cash and investments - ending	<u>\$ 3,258,952</u>	<u>\$ (7,730)</u>	<u>\$ 37,049</u>	<u>\$ 49,853</u>	<u>\$ (2,162,178)</u>	<u>\$ 1,401,010</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Excise Fund	Excess Sanitation	HEA 1001 St Hmtd Credit Fund	Homestead Credit Rebate Fund	Final HEA1001-2007 2008	Fines & Forfeitures
Cash and investments - beginning	\$ 14,745,929	\$ 1,405	\$ 2,375,266	\$ 938,013	\$ 468,261	\$ 1,970
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	246,327	-	-	-	-	-
Intergovernmental	10,128,088	-	-	-	-	-
Charges for services	91,329	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	25,722
Other receipts	242,742	-	2,904,900	-	-	-
Total receipts	<u>10,708,486</u>	<u>-</u>	<u>2,904,900</u>	<u>-</u>	<u>-</u>	<u>25,722</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	207,516	-	-	938,013	-	27,721
Other services and charges	-	-	-	-	-	-
Capital outlay	3,609	-	-	-	-	-
Other disbursements	7,009,259	-	-	-	-	-
Total disbursements	<u>7,220,384</u>	<u>-</u>	<u>-</u>	<u>938,013</u>	<u>-</u>	<u>27,721</u>
Excess (deficiency) of receipts over disbursements	<u>3,488,102</u>	<u>-</u>	<u>2,904,900</u>	<u>(938,013)</u>	<u>-</u>	<u>(1,999)</u>
Cash and investments - ending	<u>\$ 18,234,031</u>	<u>\$ 1,405</u>	<u>\$ 5,280,166</u>	<u>\$ -</u>	<u>\$ 468,261</u>	<u>\$ (29)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Infraction Judgement	Overweight Fund	Special Death Benefit Fees	State Sales Disclosure Fund	Coroners Education Fund	Cir Ct Adult Transfer Fees
Cash and investments - beginning	\$ 26,681	\$ -	\$ 1,560	\$ 840	\$ 1,106	\$ 2,688
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	15,497	-
Fines and forfeits	320,557	26,877	17,715	-	-	-
Other receipts	-	-	-	8,735	-	3,275
Total receipts	<u>320,557</u>	<u>26,877</u>	<u>17,715</u>	<u>8,735</u>	<u>15,497</u>	<u>3,275</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	170,526	8,368	8,960	4,055	7,663	188
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>170,526</u>	<u>8,368</u>	<u>8,960</u>	<u>4,055</u>	<u>7,663</u>	<u>188</u>
Excess (deficiency) of receipts over disbursements	<u>150,031</u>	<u>18,509</u>	<u>8,755</u>	<u>4,680</u>	<u>7,834</u>	<u>3,087</u>
Cash and investments - ending	<u>\$ 176,712</u>	<u>\$ 18,509</u>	<u>\$ 10,315</u>	<u>\$ 5,520</u>	<u>\$ 8,940</u>	<u>\$ 5,775</u>

LAPORTE COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For The Year Ended December 31, 2012  
(Continued)

	Mortgage Recording Fee Fund	Asset Forfeitures	Child Restraint Fee	Inheritance Tax	Educational Plate Fund	Cagit Fund
Cash and investments - beginning	\$ 930	\$ 15,808	\$ 250	\$ 477,921	\$ 19	\$ -
Receipts:						
Taxes	-	-	-	3,228,304	-	301,408
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	10,875	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,542	4,525	37,576	2,438	10,541,448
Total receipts	<u>10,875</u>	<u>7,542</u>	<u>4,525</u>	<u>3,265,880</u>	<u>2,438</u>	<u>10,842,856</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	5,075	4,422	1,675	-	2,438	4,070,205
Other services and charges	-	-	-	3,257,323	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,259,846
Total disbursements	<u>5,075</u>	<u>4,422</u>	<u>1,675</u>	<u>3,257,323</u>	<u>2,438</u>	<u>10,330,051</u>
Excess (deficiency) of receipts over disbursements	<u>5,800</u>	<u>3,120</u>	<u>2,850</u>	<u>8,557</u>	<u>-</u>	<u>512,805</u>
Cash and investments - ending	<u>\$ 6,730</u>	<u>\$ 18,928</u>	<u>\$ 3,100</u>	<u>\$ 486,478</u>	<u>\$ 19</u>	<u>\$ 512,805</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Prosecutor ARRA Fund	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99	Co Elected Officials Training
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 370,529	\$ 271,918	\$ 672
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	9,055
Fines and forfeits	-	-	-	-	-	-
Other receipts	363	98	130,951	69,453	46,032	-
Total receipts	<u>363</u>	<u>98</u>	<u>130,951</u>	<u>69,453</u>	<u>46,032</u>	<u>9,055</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	24,609	38,399	413
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,609</u>	<u>38,399</u>	<u>413</u>
Excess (deficiency) of receipts over disbursements	<u>363</u>	<u>98</u>	<u>130,951</u>	<u>44,844</u>	<u>7,633</u>	<u>8,642</u>
Cash and investments - ending	<u>\$ 363</u>	<u>\$ 98</u>	<u>\$ 130,951</u>	<u>\$ 415,373</u>	<u>\$ 279,551</u>	<u>\$ 9,314</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Sup Ct #3 Admin Fees	Cir Ct Adult Admin Fees	Sup Ct 1& 2 Admin Fees	Sup Ct #4 Admin Fees	Cir Ct Juv Admin Fees	Park Dept Special Non Oper Fd
Cash and investments - beginning	\$ 168,383	\$ 91,883	\$ 35,927	\$ 213,538	\$ 50,739	\$ 23,674
Receipts:						
Taxes	-	-	-	-	-	1,965
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,210	1,530	500	63,161	2,270	55,135
Total receipts	<u>2,210</u>	<u>1,530</u>	<u>500</u>	<u>63,161</u>	<u>2,270</u>	<u>57,100</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	46,005
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,005</u>
Excess (deficiency) of receipts over disbursements	<u>2,210</u>	<u>1,530</u>	<u>500</u>	<u>63,161</u>	<u>2,270</u>	<u>11,095</u>
Cash and investments - ending	<u>\$ 170,593</u>	<u>\$ 93,413</u>	<u>\$ 36,427</u>	<u>\$ 276,699</u>	<u>\$ 53,009</u>	<u>\$ 34,769</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	US 421 Storm Water Project	Park Dept Special Non Oper Fd	New Reassessment 105	Lp Co Juv Services Treat. Acct	Contractor Registration fee	Juv Services Drug Free Partner
Cash and investments - beginning	\$ 9,968	\$ 12,494	\$ 3,560	\$ 1,857	\$ 306,621	\$ 61
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,657	-
Other receipts	-	27,518	1,684	-	81,631	-
Total receipts	-	27,518	1,684	-	84,288	-
Disbursements:						
Personal services	-	27,625	-	-	-	-
Supplies	9,888	-	-	-	687	-
Other services and charges	-	-	-	-	21,377	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	30,000	-
Total disbursements	9,888	27,625	-	-	52,064	-
Excess (deficiency) of receipts over disbursements	(9,888)	(107)	1,684	-	32,224	-
Cash and investments - ending	\$ 80	\$ 12,387	\$ 5,244	\$ 1,857	\$ 338,845	\$ 61

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Jsc United Way Tobacco Ed	Sup Ct #3 Adult Supplemental	Pioneer Cemetery Donation Fund	Sup Ct #1 Adult Supplemental	Cir Ct Adult Supplemental	Sup Ct #2 Adult Supplemental
Cash and investments - beginning	\$ 101	\$ 76,986	\$ 137,977	\$ 91,321	\$ 221,604	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,646	254,951	4,712	7,514	-
Other receipts	-	-	365,602	-	-	-
Total receipts	-	5,646	620,553	4,712	7,514	-
Disbursements:						
Personal services	-	476	16,695	-	-	-
Supplies	-	-	11,588	-	-	-
Other services and charges	-	-	68,334	-	-	-
Capital outlay	-	-	240,376	-	-	-
Other disbursements	-	66,510	-	81,321	215,866	15
Total disbursements	-	66,986	336,993	81,321	215,866	15
Excess (deficiency) of receipts over disbursements	-	(61,340)	283,560	(76,609)	(208,352)	(15)
Cash and investments - ending	\$ 101	\$ 15,646	\$ 421,537	\$ 14,712	\$ 13,252	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Suppl. Juvenile Circuit Court	Pioneer Cemetery Donation Fund	Common School Principal	2006 Reassessment 123	2004 Reassessment	Pros. Pretrial Div. & Deferral
Cash and investments - beginning	\$ (1,576)	\$ 557	\$ 668	\$ 1,103,121	\$ 900	\$ 159,092
Receipts:						
Taxes	-	16,242	-	289,073	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	29,522	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	12,065	-	-	-	-	-
Other receipts	-	-	-	752	-	127,449
Total receipts	<u>12,065</u>	<u>16,242</u>	<u>-</u>	<u>319,347</u>	<u>-</u>	<u>127,449</u>
Disbursements:						
Personal services	-	-	-	178,938	-	62,093
Supplies	9,889	-	-	484	-	164,470
Other services and charges	-	-	-	1,042,263	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>9,889</u>	<u>-</u>	<u>-</u>	<u>1,221,685</u>	<u>-</u>	<u>226,563</u>
Excess (deficiency) of receipts over disbursements	<u>2,176</u>	<u>16,242</u>	<u>-</u>	<u>(902,338)</u>	<u>-</u>	<u>(99,114)</u>
Cash and investments - ending	<u>\$ 600</u>	<u>\$ 16,799</u>	<u>\$ 668</u>	<u>\$ 200,783</u>	<u>\$ 900</u>	<u>\$ 59,978</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Lp Co. Alcohol & Drug Ser. Fee	Domestic Relations	Law Enforce Contin Education	Eleven Co. Drainage Bd. Fund	Co General Adult Prob Ser Fund	Mc Cir Ct Juv Prob User Fees
Cash and investments - beginning	\$ -	\$ 23,203	\$ 292,755	\$ 106	\$ 607	\$ 6,047
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	11,720	-	-	-	-
Fines and forfeits	-	-	31,509	-	-	-
Other receipts	141,417	-	-	-	-	6,479
Total receipts	<u>141,417</u>	<u>11,720</u>	<u>31,509</u>	<u>-</u>	<u>-</u>	<u>6,479</u>
Disbursements:						
Personal services	128,037	-	-	-	-	-
Supplies	1,083	-	7,371	-	-	6,252
Other services and charges	12,297	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,000
Total disbursements	<u>141,417</u>	<u>-</u>	<u>7,371</u>	<u>-</u>	<u>-</u>	<u>10,252</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>11,720</u>	<u>24,138</u>	<u>-</u>	<u>-</u>	<u>(3,773)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 34,923</u>	<u>\$ 316,893</u>	<u>\$ 106</u>	<u>\$ 607</u>	<u>\$ 2,274</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease	Serv-Safe NonReverting	Beach Act Grant
Cash and investments - beginning	\$ 628	\$ -	\$ 900	\$ 75,933	\$ 1,855	\$ 34,420
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	43,750	-	82,903	1,140	-
Total receipts	-	43,750	-	82,903	1,140	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	19,072	-	59,023	1,771	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	19,072	-	59,023	1,771	-
Excess (deficiency) of receipts over disbursements	-	24,678	-	23,880	(631)	-
Cash and investments - ending	\$ 628	\$ 24,678	\$ 900	\$ 99,813	\$ 1,224	\$ 34,420

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	KIDC Project	400 N & 950 W Project #2	GIS Copy Supply	Sale Of County Owned Property	Fair Ground Improvements	Community Corrections Building
Cash and investments - beginning	\$ 4,786,821	\$ -	\$ 49	\$ 67,382	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,800,000	1,499,450	42	-	250,000	5,166,403
Total receipts	<u>1,800,000</u>	<u>1,499,450</u>	<u>42</u>	<u>-</u>	<u>250,000</u>	<u>5,166,403</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	830,397	319,206	-	-	241,355	634,955
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>830,397</u>	<u>319,206</u>	<u>-</u>	<u>-</u>	<u>241,355</u>	<u>634,955</u>
Excess (deficiency) of receipts over disbursements	<u>969,603</u>	<u>1,180,244</u>	<u>42</u>	<u>-</u>	<u>8,645</u>	<u>4,531,448</u>
Cash and investments - ending	<u>\$ 5,756,424</u>	<u>\$ 1,180,244</u>	<u>\$ 91</u>	<u>\$ 67,382</u>	<u>\$ 8,645</u>	<u>\$ 4,531,448</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	400 N & 950 W Project	Kingsbury Ind Pk Economic Dev	Friends of the Barns	Jury Fee Fund	Win Tax Fund/Riverboat	Telephone Commissions Fund
Cash and investments - beginning	\$ 1,430,559	\$ -	\$ -	\$ -	\$ 1,557,036	\$ 344
Receipts:						
Taxes	-	732,162	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	19,404	-	-
Other receipts	-	-	1,000	11,094	484,870	685
Total receipts	<u>-</u>	<u>732,162</u>	<u>1,000</u>	<u>30,498</u>	<u>484,870</u>	<u>685</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	30,498	234,917	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,498</u>	<u>234,917</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>732,162</u>	<u>1,000</u>	<u>-</u>	<u>249,953</u>	<u>685</u>
Cash and investments - ending	<u>\$ 1,430,559</u>	<u>\$ 732,162</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,806,989</u>	<u>\$ 1,029</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Rolling Prairie Sewer Project	US 421 Storm Water Project	Safe Keeping Metro Operation	Purdue Ext Building Project	Community Corrections Fund	Jsc Elect Monitor & Home Deten
Cash and investments - beginning	\$ 141,497	\$ 108,500	\$ 2,601	\$ 6,620	\$ 74,775	\$ 26,646
Receipts:						
Taxes	-	-	-	-	48,891	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	668,186	-
Other receipts	-	102,577	-	350,000	110	521
Total receipts	-	102,577	-	350,000	717,187	521
Disbursements:						
Personal services	-	-	-	-	438,642	-
Supplies	111,441	204,547	-	363,240	46,201	-
Other services and charges	-	-	-	-	264,647	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	111,441	204,547	-	363,240	749,490	-
Excess (deficiency) of receipts over disbursements	(111,441)	(101,970)	-	(13,240)	(32,303)	521
Cash and investments - ending	\$ 30,056	\$ 6,530	\$ 2,601	\$ (6,620)	\$ 42,472	\$ 27,167

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Co. Sheriff Cont Education	Subdivision Bond Trust Fund	Center Twp. Poor Relief	Welfare-Family & Children Fund	Children Psychiatric Resident	Regional Planner
Cash and investments - beginning	\$ 21,258	\$ 40,176	\$ (91)	\$ 4,124,886	\$ 18,065	\$ (49,600)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	27,112	1,972	177
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,071	-	-	-	-	-
Total receipts	<u>22,071</u>	<u>-</u>	<u>-</u>	<u>27,112</u>	<u>1,972</u>	<u>177</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	13,698	-	-	-	-	73,785
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>13,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,785</u>
Excess (deficiency) of receipts over disbursements	<u>8,373</u>	<u>-</u>	<u>-</u>	<u>27,112</u>	<u>1,972</u>	<u>(73,608)</u>
Cash and investments - ending	<u>\$ 29,631</u>	<u>\$ 40,176</u>	<u>\$ (91)</u>	<u>\$ 4,151,998</u>	<u>\$ 20,037</u>	<u>\$ (123,208)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Information Sharing Project	Immunization Program Grant ISD	Lake Patrol Grant	DUI Task Force Indiana Grant	State Rd 2 Project Grant	Big City/Big County Enforcemen
Cash and investments - beginning	\$ 39,900	\$ 1	\$ 197	\$ -	\$ 113,773	\$ 1,840
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	258,764	-	-	-	-	20,148
Total receipts	258,764	-	-	-	-	20,148
Disbursements:						
Personal services	-	-	-	4,815	-	21,987
Supplies	298,664	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	298,664	-	-	4,815	-	21,987
Excess (deficiency) of receipts over disbursements	(39,900)	-	-	(4,815)	-	(1,839)
Cash and investments - ending	\$ -	\$ 1	\$ 197	\$ (4,815)	\$ 113,773	\$ 1

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Dangerous Driving Enforce Gr	Clerk ARRA Fund	Prosecutor ARRA Fund	Edward Byrne Justice Grant	2002 Local Law Enforce Block	Metro Op Jag 10K & Under
Cash and investments - beginning	\$ 35	\$ 98	\$ 363	\$ 14,819	\$ 36	\$ (6,216)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	897	-	-	-
Total receipts	-	-	897	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	98	1,260	14,774	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	98	1,260	14,774	-	-
Excess (deficiency) of receipts over disbursements	-	(98)	(363)	(14,774)	-	-
Cash and investments - ending	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 36</u>	<u>\$ (6,216)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Delinquency Prevention Program	2001 Local Law Enforcement	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant	Law Enforcement Fund	DUI Enforce Alco-Sensors ins
Cash and investments - beginning	\$ 8,234	\$ 22	\$ 29,447	\$ 28,664	\$ 130	\$ 5,990
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	8,234	-	5,887	1,500	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,234	-	5,887	1,500	-	-
Excess (deficiency) of receipts over disbursements	(8,234)	-	(5,887)	(1,500)	-	-
Cash and investments - ending	\$ -	\$ 22	\$ 23,560	\$ 27,164	\$ 130	\$ 5,990

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Fy 2000 Local Law Enforc Block	Metro Ops Sheriff Equitable	Comm. Victim Advocate Grant	EMA Homeland Security Grant	Adult Protective Services	Casa Crime Victim Assis Grant
Cash and investments - beginning	\$ 104	\$ 2,614	\$ (12,768)	\$ 46	\$ (32,099)	\$ 7,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	96,484	-	178,405	-
Total receipts	-	-	96,484	-	178,405	-
Disbursements:						
Personal services	-	-	90,891	-	144,437	-
Supplies	-	-	487	-	26,863	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	91,378	-	171,300	-
Excess (deficiency) of receipts over disbursements	-	-	5,106	-	7,105	-
Cash and investments - ending	\$ 104	\$ 2,614	\$ (7,662)	\$ 46	\$ (24,994)	\$ 7,200

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Big City Seat Belt Enforce Pro	Bioterrorism Grant Fund	Sheriff-In Car Video Grant	Jsc Food Program	2004 Local Law Enforce block	LaPorte Sup Ct No 1 Reentry Ct
Cash and investments - beginning	\$ (50)	\$ 27,000	\$ 3,585	\$ 20,091	\$ 1	\$ 4
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	2,994	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	37,662	-	-
Total receipts	-	-	-	40,656	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	44,827	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	44,827	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(4,171)	-	-
Cash and investments - ending	\$ (50)	\$ 27,000	\$ 3,585	\$ 15,920	\$ 1	\$ 4

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Court Improvement Program	Harmony House Visit center	DUI Task Force Indiana	Juvenile Accountability Block	Big City/Big County Enforce Gr	Title IV-D Incentive
Cash and investments - beginning	\$ 15,083	\$ 9	\$ 10,148	\$ -	\$ -	\$ 84,919
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	150	-	12,500	5,000	-	37,987
Total receipts	<u>150</u>	<u>-</u>	<u>12,500</u>	<u>5,000</u>	<u>-</u>	<u>37,987</u>
Disbursements:						
Personal services	-	-	42,517	-	6,144	-
Supplies	150	-	-	7,250	-	122,906
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,083	-	-	-	-	-
Total disbursements	<u>15,233</u>	<u>-</u>	<u>42,517</u>	<u>7,250</u>	<u>6,144</u>	<u>122,906</u>
Excess (deficiency) of receipts over disbursements	<u>(15,083)</u>	<u>-</u>	<u>(30,017)</u>	<u>(2,250)</u>	<u>(6,144)</u>	<u>(84,919)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ (19,869)</u>	<u>\$ (2,250)</u>	<u>\$ (6,144)</u>	<u>\$ -</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Non Reverting MS4 Fund	Pictomery Fund	LCC Grant	Court Reform Grant	H1N1 Grant	Lead Poison Prevention Grant
Cash and investments - beginning	\$ 5,720	\$ 36,927	\$ 5,298	\$ -	\$ (11,393)	\$ 3,423
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,300	-	-	1,700	-	-
Total receipts	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>1,700</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	7,725	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>7,725</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,300</u>	<u>-</u>	<u>(7,725)</u>	<u>1,700</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,020</u>	<u>\$ 36,927</u>	<u>\$ (2,427)</u>	<u>\$ 1,700</u>	<u>\$ (11,393)</u>	<u>\$ 3,423</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Adult CTP Grant	Comm. Corrections State Grant	Lcc/Sub Abuse Relape Prevent	Juv. Service Cntr State Grants	Fire&Bldg Svcs Training Grant	Tuberculosis Outreach Project
Cash and investments - beginning	\$ 12,576	\$ 200,413	\$ 2,227	\$ 69,368	\$ 144	\$ 72
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	690	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,050	508,419	-	34,159	-	-
Total receipts	<u>22,740</u>	<u>508,419</u>	<u>-</u>	<u>34,159</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	488,927	-	28,869	-	-
Supplies	690	56,542	-	-	-	-
Other services and charges	-	132,085	-	18,202	-	-
Capital outlay	8,095	-	-	-	-	-
Other disbursements	-	-	-	1,000	-	-
Total disbursements	<u>8,785</u>	<u>677,554</u>	<u>-</u>	<u>48,071</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,955</u>	<u>(169,135)</u>	<u>-</u>	<u>(13,912)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26,531</u>	<u>\$ 31,278</u>	<u>\$ 2,227</u>	<u>\$ 55,456</u>	<u>\$ 144</u>	<u>\$ 72</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Juvy CTP Grant	Teen Court Grant	Sup 1 Voc Training Supv	Recycled Road Fund	Co-Op Ext & 4H Build Indiana	First Responder Equip Grant
Cash and investments - beginning	\$ (1,000)	\$ 3	\$ (9,888)	\$ 428	\$ 23,331	\$ 774
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	-	-	-	-	-
Total receipts	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	9,154	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,154</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,154)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ (9,888)</u>	<u>\$ 428</u>	<u>\$ 14,177</u>	<u>\$ 774</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Hlth Maintenance Fund	Co. Hlth Environmental Fund	Planning Contract Grant	Lp Co Emergency Response Gr	Alcohol Prevention Grant	Comm Corr Sub Abuse Grant
Cash and investments - beginning	\$ 56,174	\$ 59,874	\$ 10,718	\$ (2,204)	\$ 6	\$ 82
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,314	-	-	-	-	-
Total receipts	10,314	-	-	-	-	-
Disbursements:						
Personal services	10,314	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	56,174	-	-	-	-	-
Total disbursements	66,488	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(56,174)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 59,874	\$ 10,718	\$ (2,204)	\$ 6	\$ 82

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Home Grant	Family Court Fund	EMA Foundation Grant	Jail Literacy & Mentoring	Disaster Recovery Grant	Neutral Zone Grant
Cash and investments - beginning	\$ 1,185	\$ 4,735	\$ 3,997	\$ 2,692	\$ -	\$ 8,126
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	12,074	-
Total receipts	-	-	-	-	12,074	-
Disbursements:						
Personal services	-	4,703	-	-	-	-
Supplies	-	-	3,997	-	12,074	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,703	3,997	-	12,074	-
Excess (deficiency) of receipts over disbursements	-	(4,703)	(3,997)	-	-	-
Cash and investments - ending	\$ 1,185	\$ 32	\$ -	\$ 2,692	\$ -	\$ 8,126

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Neighborhood Court Fund	Substance Abuse Education	2010 Emergency Mgmt Performanc	Court Improvement Program Gran	Gal/ Casa Grant	Indiana Lake Michigan Beach Pr
Cash and investments - beginning	\$ 805	\$ 103	\$ 54,009	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	525	-	44,426	27,083	29,100	-
Total receipts	525	-	44,426	27,083	29,100	-
Disbursements:						
Personal services	-	-	-	-	-	5,121
Supplies	-	103	61,069	17,206	29,100	1,510
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	103	61,069	17,206	29,100	6,631
Excess (deficiency) of receipts over disbursements	525	(103)	(16,643)	9,877	-	(6,631)
Cash and investments - ending	\$ 1,330	\$ -	\$ 37,366	\$ 9,877	\$ -	\$ (6,631)

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Marine Patrol Grant	Court Interpreter Grant	Family Court Fund	Sheriff's Award Fund	DUI Task Force Indiana	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,129,723
Receipts:						
Taxes	-	-	-	-	-	182,954,973
Licenses and permits	-	-	-	-	-	357,194
Intergovernmental	-	-	-	-	-	15,660,436
Charges for services	-	-	-	-	-	6,464,762
Fines and forfeits	-	-	-	-	-	2,417,228
Other receipts	7,500	6,400	17,500	5,500	1,563	137,382,672
Total receipts	<u>7,500</u>	<u>6,400</u>	<u>17,500</u>	<u>5,500</u>	<u>1,563</u>	<u>345,237,265</u>
Disbursements:						
Personal services	-	-	465	-	7,804	77,857,480
Supplies	11,348	2,993	-	5,499	-	47,888,549
Other services and charges	-	-	9,561	-	-	12,257,458
Capital outlay	-	-	-	-	-	560,251
Other disbursements	-	-	-	-	-	188,119,229
Total disbursements	<u>11,348</u>	<u>2,993</u>	<u>10,026</u>	<u>5,499</u>	<u>7,804</u>	<u>326,682,967</u>
Excess (deficiency) of receipts over disbursements	<u>(3,848)</u>	<u>3,407</u>	<u>7,474</u>	<u>1</u>	<u>(6,241)</u>	<u>18,554,298</u>
Cash and investments - ending	<u>\$ (3,848)</u>	<u>\$ 3,407</u>	<u>\$ 7,474</u>	<u>\$ 1</u>	<u>\$ (6,241)</u>	<u>\$ 98,684,021</u>

LAPORTE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,225,536</u>	<u>\$ -</u>

LAPORTE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 168,830
Buildings	38,739,578
Improvements other than buildings	748,992
Machinery, equipment, and vehicles	19,688,525
Total governmental activities	\$ 59,345,925

LAPORTE COUNTY  
OTHER REPORTS

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

County Auditor  
Clerk of the Circuit Court  
County Treasurer  
County Sheriff  
Board of County Commissioners

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

***Report on Compliance for Each 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, 2012. 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each 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, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

November 14, 2013

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

LAPORTE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2012

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program	10.553		\$ 13,649
National School Lunch Program	10.555	46-9940	27,007
Total for federal grantor agency			40,656
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DR2-09-125	12,074
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Pass-Through Indiana Department of Natural Resources Fish and Wildlife Cluster Wildlife Restoration and Basic Hunter Education	15.611		9,080
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	09-JRA-024	258,764
Total for cluster			258,764
Juvenile Accountability Block Grants	16.523	10-JB-011	5,000
Crime Victim Assistance	16.575	12VA1505	87,314
Total for federal grantor agency			351,078
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		79,235
Total for cluster			79,235
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT-12-11-04-11	20,148
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2012-03-03-19	37,067
Total for cluster			57,215
Total for federal grantor agency			136,450

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

LAPORTE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2012  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Beach Monitoring and Notification Program Implementation Grants	66.472		<u>12,726</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor Clerk of the Circuit Court Indirect Costs Incentive	93.563		436,439 64,425 85,405 62,111
ARRA - Child Support Enforcement Incentive - ARRA	93.563		<u>897</u>
Total for program			<u>649,277</u>
Pass-Through Supreme Court of Indiana State Court Improvement Program	93.586	LaPorte-CIP-2011BT	<u>12,191</u>
Total for federal grantor agency			<u>661,468</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Natural Resources Boating Safety Financial Assistance	97.012		<u>3,934</u>
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	38511EMPLOCLSAL	<u>44,426</u>
Total for federal grantor agency			<u>48,360</u>
Total federal awards expended			<u>\$ 1,271,892</u>

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

LAPORTE COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***Basis of Presentation***

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

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Disclaimer
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	no
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
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?	no

Identification of Major Program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
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 2012-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

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

1. Operation of Controls: For control activities to be effective, they need to be established and then timely implemented. These control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not effectively managed a control environment that assures financial transactions are being timely and properly recorded. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
2. Monitoring of Controls: Effective internal control over financial reporting requires the County Board of Commissioners to monitor and assess the quality of the County's system of internal control. The County Board of Commissioners has not performed either an ongoing or

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

3. Preparing Financial Statements: 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 material misstatements, including notes to the financial statement.

Six transactions were found to be either not recorded or misrecorded during 2012. Each of these transactions were in excess of \$1,400,000. Some of these errors were not detected by the County until June 2013.

The County Treasurer completed a reconciliation of some bank accounts to the Treasurer's Cash Book as of December 31, 2012, in June 2013. This reconciliation contained numerous reconciling items, and the unidentified items totaled \$34,327,611. These items have accumulated from 2009-2012 and are uncorrected to the Treasurer's Cash Book. As of November 14, 2013, no reconciliation of all bank accounts to the entire Auditor's Funds Ledger has been completed by the County.

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."

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 2012-2 - INTERNAL CONTROL 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.

During the audit of the SEFA, we noted the following errors: expenditures of \$803,048 from federal awards were not reported; expenditures of \$762,872 were reported, but were not from federal awards; distinction between a grant that was passed-through by another entity and a grant that was a direct grant from a federal agency was incorrect or absent; and grants were included without CFDA numbers. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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."

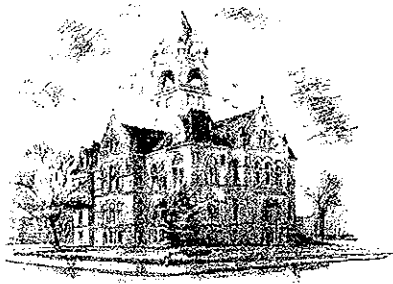
OMB Circular A-133, Subpart C, section. 310(b) states:

"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 I 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.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.



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

November 12, 2013

Indiana State Board of Accounts  
302 W. Washington St; Suite E418  
Indianapolis, IN 46201-2765

**Corrective Action Plan for Finding 2012-1**

To Whom It May Concern:

My term of office began on January 1, 2013.

My second day in office began with a phone call to the State Board of Accounts to report missing money in my office. Several changes have been made since that date.

On January 10, 2013, I instituted a new system of receipting money into our financial system. County Departments now bring their money/deposit to the Auditor's Office, it is counted and receipted into our financial system immediately in front of the person bringing the money. The form is stamped, dated and given back to the department employee along with the cash, checks, etc. The employee then takes the deposit to the Treasurer's office where they (Treasurer's office) should again count the money and receipt it into their part of the financial system. The Treasurer's office should also stamp and date the form. This procedure is done on the same day. Deposits are no longer kept in our office. I have attached a copy of the memo sent to Department Heads on January 10 concerning this new procedure.

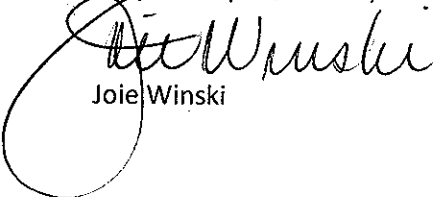
Electronic payments are now sent to 4 people in my office. Andrea Smith, my chief deputy, Lisa Parrett-Hock and Kristie Deckard along with myself all receive notices of EFT's and ACH funds transferred to LaPorte County. These notices are receipted in by Ms. Deckard on a timely basis and are printed and a copy retained in our office.

Additional appropriations voted on and approved by the County Council are also receipted in on a timely basis and corrections to prior misappropriated money has been corrected.

Finally, we are now balancing our financials to the treasurer's funds on a monthly basis. They are kept current and posted by the 10<sup>th</sup> of each month if not sooner.

In an effort to remain transparent, my office will continue to improve and make changes to procedures as necessary.

Respectfully Submitted,

  
Joie Winski

September 18, 2013

My name is Joie Winski, I am the Auditor of La Porte County. My term began on January 1, 2013.

My first day as a newly-elected official began with County Treasurer Nancy Hawkins informing me that on December 28, 2012, a bank bag from her office went missing. She explained that the bank bag was later found in the La Porte Library drop box with approximately \$3,000 of cash missing; however all checks were accounted for.

On my second day in office, it appeared there was misplaced money in my office also. The missing monies seemed to be through irregularities of money quietused into the County's financial system. This alarmed me very much and I immediately contacted the State Board of Accounts. I informed them of the missing cash in the Treasurer's Office as well as the irregularities in mine. The State Board of Accounts arrived in my office within hours of that telephone call. As of this date they are still here.

Since that time, I have implemented new procedures for receipting money into our financial system using new forms, procedures and cross-checks. On January 8<sup>th</sup>, I sent an email to all Department Heads explaining the new procedures and attaching a new accounting form which is now being used.

Within weeks of gaining experience with the County's financial system, I recommended a change in the receipting portion of the financial program. This change resulted in our vendor adding another level of security to the software. The Auditor's Office put into action a check and balance system to assure this will not happen again.

Along with the missing monies, I also discovered misappropriated money. Additional appropriations that were approved by the County Council were not transferred correctly or not transferred at all. To date the Auditor's Office has corrected over \$5 million of misappropriated County funds. I was also insistent that the Auditor's Office and the Treasurer's Office reconcile their banks on a monthly basis.

As a newly-elected Auditor, I am pleased to have the opportunity to work side by side with State Board of Accounts. I am grateful for their assistance and diligence during these last 9 months. I look forward to working with them closely on all matters of County Government.

To the Citizens of La Porte County, I am sorry this is another black-eye for us. However, we can and will get through this. Please rest assured that I will leave no stone unturned in a quest for transparency with all Departments of County Government.

Lastly, I am indebted to my entire staff and Chief Deputy Auditor Andrea Smith. I am proud and honored to have such a dedicated, hard working team.

I Am Respectfully,  
Joie Winski, La Porte County Auditor



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

January 8, 2013

From: Joie Winski 

To: All Department Heads

RE: Changes in the Auditor's Office

Effective Immediately!

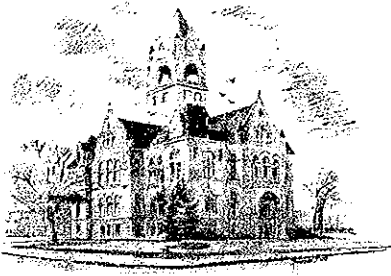
We are instituting a new procedure and form (the Department Accounting Form attached) that **MUST** be used when making deposits. If you are not comfortable filling in this form, or have questions regarding account numbers, please call the Auditor's Office and ask to speak with Andrea (ext 2485) or Kristie (2480) for help.

If the accounting sheet is not filled out correctly, the deposit and sheet will be returned.

When dropping off deposits to the Auditor's Office, all cash will be counted in front of the person bringing the deposit and you will now be required to obtain a signature from the Auditor's office staff on the accounting form. You will also be required to sign/initial a ledger book verifying the deposit.

Please remember that it is *your* responsibility to keep track of all money (deposits) in your accounts.





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

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

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

November 7, 2013

Dear Sirs:

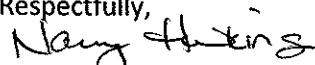
In response to the finding in our audit that we are delinquent in our depository reconciliation, we propose the following corrective action plan.

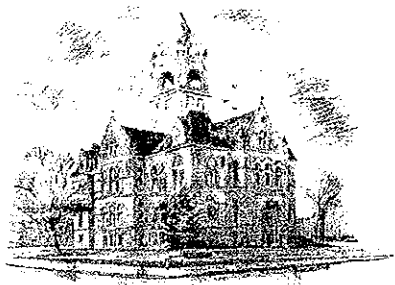
LaPorte County continues to make progress on the depository reconciliations. After losing 2 employees who were assigned to this task, we finally have one employee, Kari Barenie, who has now been assigned the task of working on the bank balancing. As we work diligently toward returning the county to on-time tax billing, Kari is working full-time on the balancing process when we are not in a reconciliation collection period. She will be assisted by one other clerk, when available, and at times she may seek further guidance from the State Board of Accounts.

She has made significant progress and our balancing is complete through the month of September, 2013, and October is close to being done. We anticipate that as we continue to reconcile tax years and eliminate some of the many cashbooks, the task will speed up and now stay on schedule. Kari will be working with Chief Deputy Mikie Mauer and Auditor Deputy Lisa Parrett to clean up the exception items being carried.

I anticipate that the carried items will be corrected in the cashbook and the general ledger by the end of November, 2013.

Further, we will be filing the Supplemental CAR-1 at year end with the Auditor's office to further report the finances held in the Treasurer's office.

Respectfully,  
  
Nancy Hawkins



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

November 12, 2013

Indiana State Board of Accounts  
302 W. Washington St; Suite E418  
Indianapolis, IN 46201-2765

**Corrective Action Plan for Finding 2012-2**

To Whom It May Concern:

My first year as Auditor has been a learning experience. I have found that in Laporte County record keeping has been, at best, kept to a minimum.

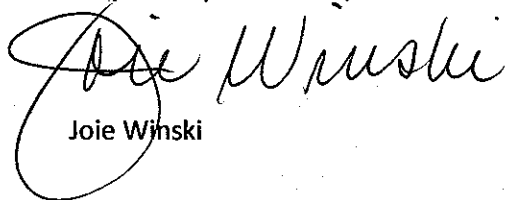
In an effort to comply with accounting guidelines, I have instituted many new procedures in all departments within my office.

Funds are receipted into our system, given a number (CFDA if applicable), and designated as a federal or state grant. All documentation connected with that fund is kept in separate folders in our office. Disbursements are controlled by our Funds/Grants/Excise Coordinator.

The beginning and end dates of the fund's existence have been added to our financial records. Many grants are on a different fiscal year than Laporte County and thus showed a negative balance on the Funds Report at the time of the Annual Report.

My office has made great strides in correcting past mistakes. We will continue to improve, follow guidelines and recommendations continuing to upgrade our procedures as necessary to remain compliant and transparent.

Respectfully Submitted,

  
Joie Winski

LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 12, 2013, with Earl Cunningham and Terry Garner, Council members.

The contents of this report were discussed on November 14, 2013, with Willie Milsap, President of the Board of County Commissioners; Dave Decker, Commissioner; and Shaw Friedman, County Attorney.