

**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, 2014 to December 31, 2014



**FILED**  
06/16/2017



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	JoEileen Winski	01-01-13 to 12-31-20
County Treasurer	Nancy Hawkins Lynne Spevak	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Lynne Spevak Kathleen A. Chroback	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Michael Mollenhauer John T. Boyd	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Barbara A. Dean (Vacant) Lois Sosinski	01-01-13 to 01-05-17 01-06-17 to 01-30-17 01-31-17 to 12-31-20
County Prosecutor	Robert Szilagyi John M. Espar	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Willie Milsap David Decker Richard Mrozinski	01-01-14 to 12-31-14 01-01-15 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Mark Yagelski Terry Garner Lois Sosinski Jeff Santana	01-01-14 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 02-08-17 02-09-17 to 12-31-17



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. Except as stated in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

***Basis for Qualified Opinion on Regulatory Basis of Accounting***

The County did not provide adequate records to substantiate a material amount of disbursements. The supporting documentation for disbursements processed on February 20, 2014, and March 7, 2014, was not available for audit. We were unable to apply alternative procedures to satisfy ourselves of the accuracy of the disbursement transactions. In addition, the County did not provide adequate records to substantiate the receipts, disbursements, and cash and investment balances of the Settlement Fund and Excess Tax fund. Supporting documentation to validate all property tax settlements completed in 2014 was not available for audit. Numerous errors have gone undetected and/or uncorrected over several years, leaving unidentified balances and deficits of cash throughout the years. Adequate supporting documentation was not available for material adjustments made during the year. We were unable to apply alternative procedures to satisfy ourselves of the accuracy of the transactions and ending balances.

***Qualified Opinion on Regulatory Basis of Accounting***

In our opinion, except for the effects of the matters described in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, on the basis of accounting described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying

INDEPENDENT AUDITOR'S REPORT  
(Continued)


accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

*Other Information*

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, Schedule of Leases and Debt, 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 the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 20, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

March 20, 2017



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 20, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America. The opinion to the financial statement relative to the regulatory basis of accounting was qualified due to the inability to substantiate a material amount of disbursements and the receipts, disbursements, and cash and investment balances of the Settlement Fund and Excess Tax fund.

**Internal Control over Financial Reporting**

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

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

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 2014-001, 2014-003, 2014-004, and 2014-005 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 from 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 2014-002 and 2014-003.

**LaPorte County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

March 20, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

LAPORTE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General Fund	\$ (28,472,237)	\$ 78,958,511	\$ 47,912,687	\$ 2,573,587
Sheriff Accident Report Fund	4,527	2,235	2,093	4,669
Spay & Neuter Fund	24,293	9,300	29,109	4,484
CAGIT Certified Shares	-	4,675,674	2,654,403	2,021,271
CEDIT Fund	2,867,392	5,056,460	6,809,185	1,114,667
County Child Advocacy	1,844	-	-	1,844
City & Town Court Cost Fund	39,461	34,258	39,461	34,258
Clerks Record Perpetuation	112,545	30,355	26,310	116,590
Bulletproof Vest Program	86	-	86	-
County Option Dog Tax	4,152	5,064	2,103	7,113
Sales Disclosure	71,567	10,412	12,393	69,586
Cumulative Bridge Fund	3,282,179	1,677,896	954,917	4,005,158
Cty Cumulative Capital Devel.	2,957,977	1,253,153	1,183,713	3,027,417
County Drug Free Comm. Fund	8,262	73,890	74,482	7,670
Economic Development Fund	60,567	200,000	245,323	15,244
Local Emerg Plan & Right To Know	118,346	11,232	74,502	55,076
Co. Extradition Fund	48,054	6,600	-	54,654
Fire Arms Training Fund	24,139	23,726	23,405	24,460
General Drain Improve. Fund	60,039	186	9,930	50,295
County Health Dept.	1,472,290	1,073,220	1,489,124	1,056,386
County Identification Sec Prot	165,317	7,661	95,754	77,224
Excess Levy Fund	10,096	1,613,496	-	1,623,592
Local Health Maint Fund 13	7,835	9,712	17,547	-
Local Rd & St	259,012	978,731	957,823	279,920
Major Cumulative Bridge Fund	7,854,717	979,254	198,250	8,635,721
Major Moves Fund	7,058,099	-	-	7,058,099
County Corrections Fund	63,105	78,399	125,423	16,081
County Highway	1,074,400	4,855,420	3,697,667	2,232,153
Park & Rec Non Reverting	35,672	15,070	1,805	48,937
Real Estate Endorsement Fee	190,940	23,757	95,077	119,620
Emergency Reserve Fund	2,588,388	6,865,120	-	9,453,508
2015 Reassessment	-	1,001,522	622,560	378,962
Recorder's Record Perpetuation	234,431	128,789	334,180	29,040
River Boat Admissions Tax	5,993,343	1,930,455	5,016,911	2,906,887
Sex and Violent Offender Admin	6,449	8,316	2,937	11,828
Solid Waste User Fees	59,642	5,951,804	5,951,844	59,602
Supplemental Public Defender	308,700	37,321	66,618	279,403
Excess Tax	7,583,189	7,477,869	5,173,954	9,887,104
Surveyor's Corner Perpetuation	28,282	19,535	7,447	40,370
Tax Sale Surplus	75,742	-	-	75,742
Indiana Local Health Dept Trus	12,992	45,759	29,260	29,491
Unsafe Building Fund	49,136	3,670	3,732	49,074
Vehicle Inspection Fund	1,970	3,115	3,067	2,018
Gal/Casa Guardian User Fee Fd.	238	9,169	7,957	1,450
County 911	1,303,517	1,615,407	1,751,541	1,167,383
Lp Co Pioneer Cemetery Comm	(13,997)	52,058	41,094	(3,033)
Co. User Fee Fund	223,392	258,809	241,517	240,684
Ditch Maintenance Fund	798,792	256,325	49,332	1,005,785
Cap. Improv. Hotel-Motel Tax	-	1,434,359	1,434,359	-
LP Animal Control Citation Fee	10,660	2,300	11,009	1,951
D.U.I. Enforcement	83	-	83	-
Indiana Lake Michigan Beach 11	562	-	562	-
Animal Shelter Donations	41,904	153,640	134,574	60,970
Other Donation Funds	547,358	42,261	29,847	559,772
Jail Bond Fund	1,591,240	-	1,591,240	-
Jail Bond Reduction	184,413	-	184,413	-
Group Health Ins Fund	4,758,805	8,043,118	7,493,116	5,308,807
Co. Liability Insurance/Reimbursement	(126,516)	1,499,085	1,326,802	45,767
Payroll	(11,742)	18,483,413	18,471,671	-

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Payroll Deductions Fund	(660,416)	26,467,339	26,446,633	(639,710)
Sheriffs Pension Fee Fund	41,042	225,818	232,735	34,125
I 94 US Route 421 TIF (1)	122,131	95,870	187,583	30,418
I 94 US Route 421 TIF (2)	57,734	6,490	10,692	53,532
Settlement Funds	(13,889,450)	218,760,623	204,825,253	45,920
Commercial Vehicle Excise	1,405,177	825,014	2,172,685	57,506
Excise Fund	26,686,028	11,094,431	35,818,509	1,961,950
Excess Sanitation	1,405	-	-	1,405
Fin. Institution Guaranteed Fd	354,103	932,859	1,222,895	64,067
HEA 1001 St Hmtd Credit Fund	5,324,698	-	2,976,863	2,347,835
FINAL HEA1001-2007 2008	468,261	-	-	468,261
Fines & Forfeitures	3,454	6,657	6,400	3,711
Infraction Judgement	415,918	323,656	719,487	20,087
Overweight Fund	10,624	5,458	16,082	-
Special Death Benefit Fees	18,155	15,335	32,585	905
State Sales Disclosure Fund	6,040	9,095	14,215	920
Coroners Education Fund	18,166	17,679	34,416	1,429
Cir Ct Adult Transfer Fees	1,844	-	-	1,844
Sup Ct #4 Transfer Fees	5,712	2,125	1,998	5,839
Mortgage Recording Fee Fund	11,890	8,275	19,495	670
Asset Forfeitures	29,908	16,218	6,400	39,726
DLGF Homestead Property Databa	-	19,869	-	19,869
Sex & Violent Offender - State	1,303	925	2,201	27
Child Restraint Fee	6,350	4,900	10,950	300
Inheritance Tax	40,318	87,849	116,751	11,416
Educational Plate Fund	131	2,100	2,138	93
CAGIT Fund	3,602,390	10,552,287	14,154,677	-
CEDIT Distribution	-	4,017,749	4,017,749	-
Clerk ARRA Fund	98	-	-	98
Title IV-D Incentive	174,663	44,527	-	219,190
Pros Title 4D Incentive 10-99	471,812	66,987	20,254	518,545
Clerk Title 4D Incentive 10-99	291,715	44,527	25,116	311,126
Inmate Trust	8,788	727,686	670,485	65,989
Sheriff's Commissary Fund	15,551	301,859	304,888	12,522
Neil Thompson Scholarship Fund	13,544	1,384	7,500	7,428
Neil Thompson Scholarship Investment	66,738	221	-	66,959
Community Corrections Commissary Fund	7,510	71,952	63,755	15,707
Community Corrections Resident Fund	2,594	14,955	16,189	1,360
Co Elected Officials Training	12,231	7,659	6,902	12,988
Sup Ct #4 Admin Fees	552,426	59,187	100,580	511,033
Cir Ct Juv Admin Fees	56,896	2,955	-	59,851
Park Dept Special Non Oper Fd	43,957	61,760	61,278	44,439
County Match - Juv Acct Grant	24	-	-	24
JSC Residents Ed Fund	10,699	24,001	18,303	16,397
Dorothy S Crowley Juv Ser Cntr	6,644	1,999	278	8,365
Contractor Registration Fee	362,826	75,750	83,101	355,475
Juv Services Drug Free Partner	61	-	61	-
Jsc United Way Tobacco Ed	101	-	101	-
LPC Adult Probation Supp	410,815	269,021	231,621	448,215
Sup Ct #2 Adult Supplemental	5,170	480	-	5,650
Suppl. Juvenile Circuit Court	1,964	9,699	6,980	4,683
Pioneer Cemetery Donation Fund	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	-	975	-	975
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	183,428	224,293	374,297	33,424
Lp Co. Alcohol & Drug Ser. Fee	408	137,005	137,412	1
Domestic Relations	44,647	10,113	-	54,760
Law Enforce Contin Education	295,571	27,674	66,935	256,310
Eleven Co. Drainage Bd. Fund	106	-	-	106

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	1,459	6,512	5,990	1,981
GPS Probation Tracking	628	-	-	628
Problem Solving Court 12	13,523	63,447	70,253	6,717
Kankakee River Maintenance	900	-	-	900
Communicable Disease	127,440	69,673	51,081	146,032
Serv-Safe NonReverting	4,067	3,340	2,836	4,571
Beach Act Grant	34,420	-	34,420	-
KIDC Project TIF	94,965	71,847	51,323	115,489
400 N & 950 W Project #2	147,367	-	145,680	1,687
GIS Copy Supply	114	-	-	114
Sale Of County Owned Property	64,481	-	-	64,481
Community Corrections Building	159,363	-	1,060	158,303
Kingsbury Ind Pk Economic Dev	-	138,180	-	138,180
Friends of the Barns	18,746	250	16,876	2,120
3-County Drainage Board	11,724	-	1,979	9,745
Community Sign Fund	2,368	-	1,794	574
Jury Fee Fund	-	51,438	51,438	-
Win Tax Fund/Riverboat	1,815,607	265,970	1,158,242	923,335
Telephone Commissions Fund	2,583	765	-	3,348
Rolling Prairie Sewer Project	302,498	5,650	175,811	132,337
US 421 Storm Water Project	6,530	-	-	6,530
Safe Keeping Metro Operation	2,601	-	2,601	-
Fair Security Fund	-	25,142	25,142	-
ADA Fund	-	2,000	2,000	-
Community Corrections Fund	(32,950)	999,400	885,411	81,039
JSC Elect Monitor & Home Deten	49,873	17,574	30,545	36,902
Co. Sheriff Cont Education	19,448	30,726	10,953	39,221
Subdivision Bond Trust Fund	40,176	-	-	40,176
Center Twp. Poor Relief	(91)	-	-	(91)
Welfare-Family & Children Fund	2,876,876	-	2,876,876	-
Children Psychiatric Resident	18,280	-	18,280	-
Regional Planner	(109,473)	30,126	77,074	(156,421)
Energy Efficiency Conser Grant	(10,000)	10,000	-	-
Immunization Program Grant ISD	1	-	1	-
Lake Patrol Grant	197	-	197	-
Big City/Big County Enforce 11	1	-	1	-
Dangerous Driving Enforce Gr	35	-	35	-
Edward Byrne Justice Grant	45	-	-	45
2002 Local Law Enforce Block	36	-	36	-
2001 Local Law Enforcement	22	-	22	-
Lepc-Hmta Planning Grant	7	-	-	7
Lepc-Hmta Training Grant	16,297	-	14,329	1,968
Law Enforcement Fund	130	-	-	130
FY 2000 Local Law Enforc Block	104	-	104	-
METRO OPS Sheriff equitable	2,614	-	2,614	-
Prosec. Victim Advocate Grant	(4,292)	102,846	105,965	(7,411)
EMA Homeland Security Grant	46	4,878	14,795	(9,871)
Adult Protective Services	(12,085)	183,041	180,343	(9,387)
Casa Crime Victim Assis Grant	7,200	-	7,200	-
Bioterrorism Grant Fund	15,123	-	15,040	83
Sheriff-In Car Video Grant	3,585	-	3,585	-
Jsc Food Program	2,594	28,968	29,079	2,483
2004 Local Law Enforce block	1	-	1	-
LaPorte Sup Ct No 1 Reentry Ct	4	-	4	-
Harmony House Visit center	9	-	9	-
Court Improv Program Grant 13	2,040	3	2,043	-
SHSP Hazmat Grant	-	6,329	6,329	-
Community Development Block Gr	-	17,100	17,100	-

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, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Juvenile Account, Block Gr 13	(2,250)	6,500	4,250	-
Court Improvement Program 14	-	14,621	8,039	6,582
Operation Pull Over Grant 14	(2,273)	22,866	20,528	65
DUI Task Force Indiana 14	-	28,984	28,766	218
CMAQ E-85 Fuel Grant	-	25,893	35,347	(9,454)
DUI Task Force Indiana 15	-	-	663	(663)
Operation Pull Over Grant 15	-	-	3,830	(3,830)
Non Reverting MS4 Fund	952,820	57,459	983,000	27,279
Pictometry Fund	3,384	-	-	3,384
MS4 Bond Fund	-	990,500	41,116	949,384
Court Reform Grant	1,700	15,000	1,700	15,000
Adult CTP Grant	40,177	17,110	14,235	43,052
Comm. Corrections State Grant	(24,244)	499,371	571,586	(96,459)
Lcc/Sub Abuse Relape Prevent	2,227	-	2,227	-
Juv. Service Cntr State Grants	30,710	34,184	34,978	29,916
Fire & Bldg Svcs Training Grant	144	-	-	144
Tuberculosis Outreach Project	72	-	72	-
Teen Court Grant	3	-	3	-
Recycled Road Fund	104	192	296	-
Recycled Road	23	-	-	23
Co-Op Ext & 4H Build Indiana	14,176	-	-	14,176
First Responder Equip Grant	774	-	-	774
Co. Hlth Environmental Fund	59,287	-	-	59,287
Planning Contract Grant	10,718	-	10,718	-
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	32	-	-	32
Jail Literacy & Mentoring	2,692	-	2,692	-
Neutral Zone Grant	8,126	-	8,126	-
Neighborhood Court Fund	2,379	445	-	2,824
2010 Emergency Mgmt Performance	37,367	27,515	64,881	1
Court Improvement Pro Grant 11	2,169	-	2,169	-
Gal/ Casa Grant	4,219	30,116	34,335	-
Indiana Lake Michigan Beach 12	6,095	-	6,095	-
Court Interpreter Grant 12	4	-	-	4
Family Court Fund 12	48	-	-	48
Family Court Grant 13	5,038	57	5,095	-
Sheriff's Award Fund	1	-	-	1
Indiana Lake Michigan Beach 13	162	6,095	6,257	-
Court Interpreter Grant 13	6,482	-	6,399	83
Court Reform Grant 13	(9,304)	-	12,986	(22,290)
IN Lake Michigan Coastal Grant	18,859	26,250	44,234	875
AED Equipment Fund	1,810	144	1,954	-
Local Health Maint Fund 14	-	72,672	61,704	10,968
Marine Patrol Grant 14	-	14,818	14,818	-
Family Court Grant 14	-	20,000	12,953	7,047
JDAI Grant 2014	-	83,279	35,824	47,455
Michigan City Enrichment Grant	-	6,250	4,500	1,750
Adult Guardianship Fund	-	39,125	16,440	22,685
Indiana Lake Michigan Beach 14	-	17,101	9,026	8,075
Court Interpreter Grant 14	-	6,000	2,521	3,479
Problem Solving Court Grant 14	-	2,000	194	1,806
Court Improvement Grant 15	-	-	660	(660)
2006 Reassessment 123	27,787	72,586	100,373	-
Treasurer Cash Book	17,853,638	4,642,181	17,853,638	4,642,181
Clerk Cash Book	2,724,007	19,172,869	19,276,669	2,620,207
Totals	<u>\$ 80,257,753</u>	<u>\$ 460,761,773</u>	<u>\$ 457,403,212</u>	<u>\$ 83,616,314</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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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.* Amounts received from businesses, occupations, or non-businesses 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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.* Amounts received 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.* Amounts received from various sources, including, but 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.* Amounts disbursed 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.* Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but 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.

*F. Interfund Transfers*

The County may, from time to time, make transfers 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 amounts 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 amounts 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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**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 a cost-sharing 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:

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, 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. 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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The Payroll Deductions Fund had a deficit balance because some transactions processed in the January 2, 2015 payroll were recorded in December 2014. The Lp Co Pioneer Cemetery Comm, Center Twp. Poor Relief, and Regional Planner funds had deficit balances due to the County's delay in billing and distributing property taxes. Other deficit balances were reimbursable grant funds for which the reimbursement of expenditures was not received by December 31, 2014.

**Note 8. Restatements**

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund Name	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
Sheriff Funds & Cash Book LP	\$ 40,975	\$ (40,975)	\$ -
Sheriff Funds & Cash Book MC	9,015	(9,015)	-
Community Corrections Commissary Fund	-	7,510	7,510
Community Corrections Resident Fund	-	2,594	2,594

**Note 9. Other Postemployment Benefits**

The County provides eligible retirees and their spouses the following benefits: health, dental, and vision insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

	General Fund	Sheriff Accident Report Fund	Spay & Neuter Fund	CAGIT Certified Shares	CEDIT Fund	County Child Advocacy	City & Town Court Cost Fund
Cash and investments - beginning	\$ (28,472,237)	\$ 4,527	\$ 24,293	\$ -	\$ 2,867,392	\$ 1,844	\$ 39,461
Receipts:							
Taxes	48,763,478	-	-	1,164,181	1,263,500	-	-
Licenses and permits	36,329	-	9,270	-	-	-	-
Intergovernmental receipts	6,683,118	-	-	-	-	-	-
Charges for services	20,772,096	1,242	-	-	-	-	-
Fines and forfeits	258,722	-	-	-	-	-	34,258
Other receipts	2,444,768	993	30	3,511,493	3,792,960	-	-
Total receipts	<u>78,958,511</u>	<u>2,235</u>	<u>9,300</u>	<u>4,675,674</u>	<u>5,056,460</u>	<u>-</u>	<u>34,258</u>
Disbursements:							
Personal services	38,613,711	-	-	2,654,403	-	-	-
Supplies	1,372,188	2,093	29,109	-	6,809,185	-	39,461
Other services and charges	7,480,636	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	21,904	-	-	-	-	-	-
Other disbursements	424,248	-	-	-	-	-	-
Total disbursements	<u>47,912,687</u>	<u>2,093</u>	<u>29,109</u>	<u>2,654,403</u>	<u>6,809,185</u>	<u>-</u>	<u>39,461</u>
Excess (deficiency) of receipts over disbursements	<u>31,045,824</u>	<u>142</u>	<u>(19,809)</u>	<u>2,021,271</u>	<u>(1,752,725)</u>	<u>-</u>	<u>(5,203)</u>
Cash and investments - ending	<u>\$ 2,573,587</u>	<u>\$ 4,669</u>	<u>\$ 4,484</u>	<u>\$ 2,021,271</u>	<u>\$ 1,114,667</u>	<u>\$ 1,844</u>	<u>\$ 34,258</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Clerks Record Perpetuation	Bulletproof Vest Program	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund	Cty Cumulative Capital Devel.	County Drug Free Comm. Fund
Cash and investments - beginning	\$ 112,545	\$ 86	\$ 4,152	\$ 71,567	\$ 3,282,179	\$ 2,957,977	\$ 8,262
Receipts:							
Taxes	-	-	-	-	1,538,739	1,171,341	-
Licenses and permits	-	-	5,064	-	-	-	-
Intergovernmental receipts	-	-	-	-	139,157	73,549	-
Charges for services	17	-	-	10,412	-	-	-
Fines and forfeits	-	-	-	-	-	-	70,481
Other receipts	30,338	-	-	-	-	8,263	3,409
Total receipts	30,355	-	5,064	10,412	1,677,896	1,253,153	73,890
Disbursements:							
Personal services	-	-	-	-	252,034	-	-
Supplies	26,310	86	2,103	12,393	684,763	1,075,214	74,482
Other services and charges	-	-	-	-	18,120	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	93,279	-
Other disbursements	-	-	-	-	-	15,220	-
Total disbursements	26,310	86	2,103	12,393	954,917	1,183,713	74,482
Excess (deficiency) of receipts over disbursements	4,045	(86)	2,961	(1,981)	722,979	69,440	(592)
Cash and investments - ending	\$ 116,590	\$ -	\$ 7,113	\$ 69,586	\$ 4,005,158	\$ 3,027,417	\$ 7,670

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Economic Development Fund	Local Emerg Plan & Right To Know	Co. Extradition Fund	Fire Arms Training Fund	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot
Cash and investments - beginning	\$ 60,567	\$ 118,346	\$ 48,054	\$ 24,139	\$ 60,039	\$ 1,472,290	\$ 165,317
Receipts:							
Taxes	-	-	-	-	-	508,996	-
Licenses and permits	-	-	-	23,620	-	236	-
Intergovernmental receipts	-	-	-	-	-	241,946	-
Charges for services	-	-	-	106	186	300,217	7,661
Fines and forfeits	-	-	6,600	-	-	-	-
Other receipts	200,000	11,232	-	-	-	21,825	-
Total receipts	200,000	11,232	6,600	23,726	186	1,073,220	7,661
Disbursements:							
Personal services	-	-	-	-	-	1,296,051	-
Supplies	56,324	74,502	-	23,405	9,930	77,753	95,754
Other services and charges	188,999	-	-	-	-	115,320	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	245,323	74,502	-	23,405	9,930	1,489,124	95,754
Excess (deficiency) of receipts over disbursements	(45,323)	(63,270)	6,600	321	(9,744)	(415,904)	(88,093)
Cash and investments - ending	\$ 15,244	\$ 55,076	\$ 54,654	\$ 24,460	\$ 50,295	\$ 1,056,386	\$ 77,224

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Excess Levy Fund	Local Health Maint Fund 13	Local Rd & St	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund	County Highway
Cash and investments - beginning	\$ 10,096	\$ 7,835	\$ 259,012	\$ 7,854,717	\$ 7,058,099	\$ 63,105	\$ 1,074,400
Receipts:							
Taxes	-	-	727,539	916,328	-	-	4,587,850
Licenses and permits	-	-	-	-	-	-	15,295
Intergovernmental receipts	-	-	-	62,926	-	-	-
Charges for services	1,613,496	-	-	-	-	78,399	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,712	251,192	-	-	-	252,275
Total receipts	<u>1,613,496</u>	<u>9,712</u>	<u>978,731</u>	<u>979,254</u>	<u>-</u>	<u>78,399</u>	<u>4,855,420</u>
Disbursements:							
Personal services	-	17,547	-	-	-	-	3,114,575
Supplies	-	-	442,066	198,250	-	125,423	405,817
Other services and charges	-	-	515,757	-	-	-	173,786
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,489
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>17,547</u>	<u>957,823</u>	<u>198,250</u>	<u>-</u>	<u>125,423</u>	<u>3,697,667</u>
Excess (deficiency) of receipts over disbursements	<u>1,613,496</u>	<u>(7,835)</u>	<u>20,908</u>	<u>781,004</u>	<u>-</u>	<u>(47,024)</u>	<u>1,157,753</u>
Cash and investments - ending	<u>\$ 1,623,592</u>	<u>\$ -</u>	<u>\$ 279,920</u>	<u>\$ 8,635,721</u>	<u>\$ 7,058,099</u>	<u>\$ 16,081</u>	<u>\$ 2,232,153</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Park & Rec Non Reverting	Real Estate Endorsement Fee	Emergency Reserve Fund	2015 Reassessment	Recorder's Record Perpetuation	River Boat Admissions Tax	Sex and Violent Offender Admin
Cash and investments - beginning	\$ 35,672	\$ 190,940	\$ 2,588,388	\$ -	\$ 234,431	\$ 5,993,343	\$ 6,449
Receipts:							
Taxes	-	-	-	821,022	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	80,127	-	-	-
Charges for services	-	23,757	-	-	128,789	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	15,070	-	6,865,120	100,373	-	1,930,455	8,316
Total receipts	15,070	23,757	6,865,120	1,001,522	128,789	1,930,455	8,316
Disbursements:							
Personal services	-	73,422	-	193,518	281,746	-	-
Supplies	1,805	21,655	-	74,385	3,946	599,449	2,937
Other services and charges	-	-	-	354,657	48,488	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,417,462	-
Total disbursements	1,805	95,077	-	622,560	334,180	5,016,911	2,937
Excess (deficiency) of receipts over disbursements	13,265	(71,320)	6,865,120	378,962	(205,391)	(3,086,456)	5,379
Cash and investments - ending	\$ 48,937	\$ 119,620	\$ 9,453,508	\$ 378,962	\$ 29,040	\$ 2,906,887	\$ 11,828

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Solid Waste User Fees	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Indiana Local Health Dept Trus	Unsafe Building Fund
Cash and investments - beginning	\$ 59,642	\$ 308,700	\$ 7,583,189	\$ 28,282	\$ 75,742	\$ 12,992	\$ 49,136
Receipts:							
Taxes	3,209,398	-	7,477,869	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	19,535	-	-	-
Fines and forfeits	-	37,321	-	-	-	-	-
Other receipts	2,742,406	-	-	-	-	45,759	3,670
Total receipts	<u>5,951,804</u>	<u>37,321</u>	<u>7,477,869</u>	<u>19,535</u>	<u>-</u>	<u>45,759</u>	<u>3,670</u>
Disbursements:							
Personal services	-	-	-	-	-	6,989	-
Supplies	3,426,703	66,618	5,173,954	7,447	-	22,271	3,732
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,525,141	-	-	-	-	-	-
Total disbursements	<u>5,951,844</u>	<u>66,618</u>	<u>5,173,954</u>	<u>7,447</u>	<u>-</u>	<u>29,260</u>	<u>3,732</u>
Excess (deficiency) of receipts over disbursements	<u>(40)</u>	<u>(29,297)</u>	<u>2,303,915</u>	<u>12,088</u>	<u>-</u>	<u>16,499</u>	<u>(62)</u>
Cash and investments - ending	<u>\$ 59,602</u>	<u>\$ 279,403</u>	<u>\$ 9,887,104</u>	<u>\$ 40,370</u>	<u>\$ 75,742</u>	<u>\$ 29,491</u>	<u>\$ 49,074</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Vehicle Inspection Fund	Gal/Casa Guardian User Fee Fd.	County 911	Lp Co Pioneer Cemetery Comm	Co. User Fee Fund	Ditch Maintenance Fund	Cap. Improv. Hotel-Motel Tax
Cash and investments - beginning	\$ 1,970	\$ 238	\$ 1,303,517	\$ (13,997)	\$ 223,392	\$ 798,792	\$ -
Receipts:							
Taxes	-	-	-	45,224	-	169,138	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,834	-	-	-
Charges for services	-	-	930,690	-	-	1,816	-
Fines and forfeits	-	-	-	-	258,809	-	-
Other receipts	3,115	9,169	684,717	-	-	85,371	1,434,359
Total receipts	<u>3,115</u>	<u>9,169</u>	<u>1,615,407</u>	<u>52,058</u>	<u>258,809</u>	<u>256,325</u>	<u>1,434,359</u>
Disbursements:							
Personal services	-	-	1,100,238	7,072	-	-	-
Supplies	3,067	7,957	2,700	995	59,651	32	1,434,359
Other services and charges	-	-	648,603	33,027	-	49,300	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	181,866	-	-
Total disbursements	<u>3,067</u>	<u>7,957</u>	<u>1,751,541</u>	<u>41,094</u>	<u>241,517</u>	<u>49,332</u>	<u>1,434,359</u>
Excess (deficiency) of receipts over disbursements	<u>48</u>	<u>1,212</u>	<u>(136,134)</u>	<u>10,964</u>	<u>17,292</u>	<u>206,993</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,018</u>	<u>\$ 1,450</u>	<u>\$ 1,167,383</u>	<u>\$ (3,033)</u>	<u>\$ 240,684</u>	<u>\$ 1,005,785</u>	<u>\$ -</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	LP Animal Control Citation Fee	D.U.I. Enforcement	Indiana Lake Michigan Beach 11	Animal Shelter Donations	Other Donation Funds	Jail Bond Fund	Jail Bond Reduction
Cash and investments - beginning	\$ 10,660	\$ 83	\$ 562	\$ 41,904	\$ 547,358	\$ 1,591,240	\$ 184,413
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	360	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,300	-	-	153,280	42,261	-	-
Total receipts	2,300	-	-	153,640	42,261	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	11,009	83	562	134,574	29,847	1,591,240	184,413
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	11,009	83	562	134,574	29,847	1,591,240	184,413
Excess (deficiency) of receipts over disbursements	(8,709)	(83)	(562)	19,066	12,414	(1,591,240)	(184,413)
Cash and investments - ending	\$ 1,951	\$ -	\$ -	\$ 60,970	\$ 559,772	\$ -	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Group Health Ins Fund	Co. Liability Insurance/ Reimbursement	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	I 94 US Route 421 TIF (1)	I 94 US Route 421 TIF (2)
Cash and investments - beginning	\$ 4,758,805	\$ (126,516)	\$ (11,742)	\$ (660,416)	\$ 41,042	\$ 122,131	\$ 57,734
Receipts:							
Taxes	-	-	-	231,753	-	95,870	6,490
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	56,225	173,084	-	-
Fines and forfeits	-	-	-	550	52,734	-	-
Other receipts	8,043,118	1,499,085	18,483,413	26,178,811	-	-	-
Total receipts	8,043,118	1,499,085	18,483,413	26,467,339	225,818	95,870	6,490
Disbursements:							
Personal services	-	-	17,993,333	26,378,199	-	-	-
Supplies	7,493,116	1,326,802	478,338	-	232,735	187,583	10,692
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	68,434	-	-	-
Total disbursements	7,493,116	1,326,802	18,471,671	26,446,633	232,735	187,583	10,692
Excess (deficiency) of receipts over disbursements	550,002	172,283	11,742	20,706	(6,917)	(91,713)	(4,202)
Cash and investments - ending	\$ 5,308,807	\$ 45,767	\$ -	\$ (639,710)	\$ 34,125	\$ 30,418	\$ 53,532

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Settlement Funds	Commercial Vehicle Excise	Excise Fund	Excess Sanitation	Fin. Institution Guaranteed Fd	HEA 1001 St Hmtd Credit Fund	FINAL HEA1001-2007 2008
Cash and investments - beginning	\$ (13,889,450)	\$ 1,405,177	\$ 26,686,028	\$ 1,405	\$ 354,103	\$ 5,324,698	\$ 468,261
Receipts:							
Taxes	218,760,623	-	188,454	-	-	-	-
Licenses and permits	-	-	243,704	-	-	-	-
Intergovernmental receipts	-	-	10,613,641	-	932,859	-	-
Charges for services	-	-	48,632	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	825,014	-	-	-	-	-
Total receipts	<u>218,760,623</u>	<u>825,014</u>	<u>11,094,431</u>	<u>-</u>	<u>932,859</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	12,354,580	-	-	2,976,863	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>204,825,253</u>	<u>2,172,685</u>	<u>23,463,929</u>	<u>-</u>	<u>1,222,895</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>204,825,253</u>	<u>2,172,685</u>	<u>35,818,509</u>	<u>-</u>	<u>1,222,895</u>	<u>2,976,863</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,935,370</u>	<u>(1,347,671)</u>	<u>(24,724,078)</u>	<u>-</u>	<u>(290,036)</u>	<u>(2,976,863)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 45,920</u>	<u>\$ 57,506</u>	<u>\$ 1,961,950</u>	<u>\$ 1,405</u>	<u>\$ 64,067</u>	<u>\$ 2,347,835</u>	<u>\$ 468,261</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Fines & Forfeitures	Infraction Judgement	Overweight Fund	Special Death Benefit Fees	State Sales Disclosure Fund	Coroners Education Fund	Cir Ct Adult Transfer Fees
Cash and investments - beginning	\$ 3,454	\$ 415,918	\$ 10,624	\$ 18,155	\$ 6,040	\$ 18,166	\$ 1,844
Receipts:							
Taxes	-	-	-	-	4,760	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	17,679	-
Fines and forfeits	6,657	323,656	5,458	15,335	-	-	-
Other receipts	-	-	-	-	4,335	-	-
Total receipts	<u>6,657</u>	<u>323,656</u>	<u>5,458</u>	<u>15,335</u>	<u>9,095</u>	<u>17,679</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	6,400	719,487	16,082	32,585	14,215	34,416	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>6,400</u>	<u>719,487</u>	<u>16,082</u>	<u>32,585</u>	<u>14,215</u>	<u>34,416</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>257</u>	<u>(395,831)</u>	<u>(10,624)</u>	<u>(17,250)</u>	<u>(5,120)</u>	<u>(16,737)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,711</u>	<u>\$ 20,087</u>	<u>\$ -</u>	<u>\$ 905</u>	<u>\$ 920</u>	<u>\$ 1,429</u>	<u>\$ 1,844</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sup Ct #4 Transfer Fees	Mortgage Recording Fee Fund	Asset Forfeitures	DLGF Homestead Property Databa	Sex & Violent Offender - State	Child Restraint Fee	Inheritance Tax
Cash and investments - beginning	\$ 5,712	\$ 11,890	\$ 29,908	\$ -	\$ 1,303	\$ 6,350	\$ 40,318
Receipts:							
Taxes	-	-	-	-	-	-	87,849
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,125	8,275	-	19,869	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	16,218	-	925	4,900	-
Total receipts	2,125	8,275	16,218	19,869	925	4,900	87,849
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,998	19,495	6,400	-	2,201	10,950	-
Other services and charges	-	-	-	-	-	-	116,751
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,998	19,495	6,400	-	2,201	10,950	116,751
Excess (deficiency) of receipts over disbursements	127	(11,220)	9,818	19,869	(1,276)	(6,050)	(28,902)
Cash and investments - ending	\$ 5,839	\$ 670	\$ 39,726	\$ 19,869	\$ 27	\$ 300	\$ 11,416

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Educational Plate Fund	CAGIT Fund	CEDIT Distribution	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99
Cash and investments - beginning	\$ 131	\$ 3,602,390	\$ -	\$ 98	\$ 174,663	\$ 471,812	\$ 291,715
Receipts:							
Taxes	1,219	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	881	10,552,287	4,017,749	-	44,527	66,987	44,527
Total receipts	<u>2,100</u>	<u>10,552,287</u>	<u>4,017,749</u>	<u>-</u>	<u>44,527</u>	<u>66,987</u>	<u>44,527</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,138	4,614,716	803,550	-	-	20,254	25,116
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	9,539,961	3,214,199	-	-	-	-
Total disbursements	<u>2,138</u>	<u>14,154,677</u>	<u>4,017,749</u>	<u>-</u>	<u>-</u>	<u>20,254</u>	<u>25,116</u>
Excess (deficiency) of receipts over disbursements	<u>(38)</u>	<u>(3,602,390)</u>	<u>-</u>	<u>-</u>	<u>44,527</u>	<u>46,733</u>	<u>19,411</u>
Cash and investments - ending	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ 219,190</u>	<u>\$ 518,545</u>	<u>\$ 311,126</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Inmate Trust Fund	Sheriff's Commissary Fund	Neil Thompson Scholarship Fund	Neil Thompson Scholarship Investment	Community Corrections Commissary Fund	Community Corrections Resident Fund	Co Elected Officials Training
Cash and investments - beginning	\$ 8,788	\$ 15,551	\$ 13,544	\$ 66,738	\$ 7,510	\$ 2,594	\$ 12,231
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	7,659
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>727,686</u>	<u>301,859</u>	<u>1,384</u>	<u>221</u>	<u>71,952</u>	<u>14,955</u>	<u>-</u>
Total receipts	<u>727,686</u>	<u>301,859</u>	<u>1,384</u>	<u>221</u>	<u>71,952</u>	<u>14,955</u>	<u>7,659</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	6,902
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>670,485</u>	<u>304,888</u>	<u>7,500</u>	<u>-</u>	<u>63,755</u>	<u>16,189</u>	<u>-</u>
Total disbursements	<u>670,485</u>	<u>304,888</u>	<u>7,500</u>	<u>-</u>	<u>63,755</u>	<u>16,189</u>	<u>6,902</u>
Excess (deficiency) of receipts over disbursements	<u>57,201</u>	<u>(3,029)</u>	<u>(6,116)</u>	<u>221</u>	<u>8,197</u>	<u>(1,234)</u>	<u>757</u>
Cash and investments - ending	<u>\$ 65,989</u>	<u>\$ 12,522</u>	<u>\$ 7,428</u>	<u>\$ 66,959</u>	<u>\$ 15,707</u>	<u>\$ 1,360</u>	<u>\$ 12,988</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sup Ct #4 Admin Fees	Cir Ct Juv Admin Fees	Park Dept Special Non Oper Fd	County Match - Juv Acct Grant	JSC Residents Ed Fund	Dorothy S Crowley Juv Ser Cntr	Contractor Registration Fee
Cash and investments - beginning	\$ 552,426	\$ 56,896	\$ 43,957	\$ 24	\$ 10,699	\$ 6,644	\$ 362,826
Receipts:							
Taxes	-	-	1,948	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	325	-	-	-	-	-
Charges for services	-	-	450	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	59,187	2,630	59,362	-	24,001	1,999	75,750
Total receipts	59,187	2,955	61,760	-	24,001	1,999	75,750
Disbursements:							
Personal services	100,580	-	-	-	18,303	-	50,517
Supplies	-	-	61,278	-	-	278	913
Other services and charges	-	-	-	-	-	-	31,671
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	100,580	-	61,278	-	18,303	278	83,101
Excess (deficiency) of receipts over disbursements	(41,393)	2,955	482	-	5,698	1,721	(7,351)
Cash and investments - ending	\$ 511,033	\$ 59,851	\$ 44,439	\$ 24	\$ 16,397	\$ 8,365	\$ 355,475

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Juv Services Drug Free Partner	Jsc United Way Tobacco Ed	LPC Adult Probation Supp	Sup Ct #2 Adult Supplemental	Suppl. Juvenile Circuit Court	Pioneer Cemetery Donation Fund	Common School Principal
Cash and investments - beginning	\$ 61	\$ 101	\$ 410,815	\$ 5,170	\$ 1,964	\$ 557	\$ 668
Receipts:							
Taxes	-	-	-	480	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	269,021	-	9,699	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	269,021	480	9,699	-	-
Disbursements:							
Personal services	-	-	18,663	-	-	-	-
Supplies	61	101	-	-	6,980	-	-
Other services and charges	-	-	89,364	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	108,594	-	-	-	-
Other disbursements	-	-	15,000	-	-	-	-
Total disbursements	61	101	231,621	-	6,980	-	-
Excess (deficiency) of receipts over disbursements	(61)	(101)	37,400	480	2,719	-	-
Cash and investments - ending	\$ -	\$ -	\$ 448,215	\$ 5,650	\$ 4,683	\$ 557	\$ 668

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Veterans Treatment Court	2004 Reassessment	Pros. Pretrial Div. & Deferral	Lp Co. Alcohol & Drug Ser. Fee	Domestic Relations	Law Enforce Contin Education	Eleven Co. Drainage Bd. Fund
Cash and investments - beginning	\$ -	\$ 900	\$ 183,428	\$ 408	\$ 44,647	\$ 295,571	\$ 106
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,113	-	-
Fines and forfeits	975	-	-	-	-	27,674	-
Other receipts	-	-	224,293	137,005	-	-	-
Total receipts	975	-	224,293	137,005	10,113	27,674	-
Disbursements:							
Personal services	-	-	65,135	123,878	-	-	-
Supplies	-	-	309,162	2,491	-	66,935	-
Other services and charges	-	-	-	11,043	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	374,297	137,412	-	66,935	-
Excess (deficiency) of receipts over disbursements	975	-	(150,004)	(407)	10,113	(39,261)	-
Cash and investments - ending	\$ 975	\$ 900	\$ 33,424	\$ 1	\$ 54,760	\$ 256,310	\$ 106

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Co General Adult Prob Ser Fund	Mc Cir Ct Juv Prob User Fees	GPS Probation Tracking	Problem Solving Court 12	Kankakee River Maintenance	Communicable Disease	Serv-Safe NonReverting
Cash and investments - beginning	\$ 607	\$ 1,459	\$ 628	\$ 13,523	\$ 900	\$ 127,440	\$ 4,067
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	514	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,998	-	63,447	-	69,673	3,340
Total receipts	-	6,512	-	63,447	-	69,673	3,340
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	5,990	-	70,253	-	51,081	2,836
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,990	-	70,253	-	51,081	2,836
Excess (deficiency) of receipts over disbursements	-	522	-	(6,806)	-	18,592	504
Cash and investments - ending	\$ 607	\$ 1,981	\$ 628	\$ 6,717	\$ 900	\$ 146,032	\$ 4,571

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Beach Act Grant	KIDC Project TIF	400 N & 950 W Project #2	GIS Copy Supply	Sale of County Owned Property	Community Corrections Building	Kingsbury Ind Pk Economic Dev
Cash and investments - beginning	\$ 34,420	\$ 94,965	\$ 147,367	\$ 114	\$ 64,481	\$ 159,363	\$ -
Receipts:							
Taxes	-	71,847	-	-	-	-	138,180
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	71,847	-	-	-	-	138,180
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	34,420	51,323	145,680	-	-	1,060	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	34,420	51,323	145,680	-	-	1,060	-
Excess (deficiency) of receipts over disbursements	(34,420)	20,524	(145,680)	-	-	(1,060)	138,180
Cash and investments - ending	\$ -	\$ 115,489	\$ 1,687	\$ 114	\$ 64,481	\$ 158,303	\$ 138,180

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Friends of the Barns	3-County Drainage Board	Community Sign Fund	Jury Fee Fund	Win Tax Fund/Riverboat	Telephone Commissions Fund	Rolling Prairie Sewer Project
Cash and investments - beginning	\$ 18,746	\$ 11,724	\$ 2,368	\$ -	\$ 1,815,607	\$ 2,583	\$ 302,498
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	17,124	-	-	-
Other receipts	250	-	-	34,314	265,970	765	5,650
Total receipts	250	-	-	51,438	265,970	765	5,650
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	16,876	1,979	1,794	51,438	156,375	-	175,811
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,001,867	-	-
Total disbursements	16,876	1,979	1,794	51,438	1,158,242	-	175,811
Excess (deficiency) of receipts over disbursements	(16,626)	(1,979)	(1,794)	-	(892,272)	765	(170,161)
Cash and investments - ending	\$ 2,120	\$ 9,745	\$ 574	\$ -	\$ 923,335	\$ 3,348	\$ 132,337

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	US 421 Storm Water Project	Safe Keeping Metro Operation	Fair Security Fund	ADA Fund	Community Corrections Fund	JSC Elect Monitor & Home Deten	Co. Sheriff Cont Education
Cash and investments - beginning	\$ 6,530	\$ 2,601	\$ -	\$ -	\$ (32,950)	\$ 49,873	\$ 19,448
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	25,142	-	-	-	14,725
Fines and forfeits	-	-	-	-	985,585	-	-
Other receipts	-	-	-	2,000	13,815	17,574	16,001
Total receipts	-	-	25,142	2,000	999,400	17,574	30,726
Disbursements:							
Personal services	-	-	2,830	-	483,709	-	-
Supplies	-	2,601	22,312	2,000	40,321	30,545	10,953
Other services and charges	-	-	-	-	361,381	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,601	25,142	2,000	885,411	30,545	10,953
Excess (deficiency) of receipts over disbursements	-	(2,601)	-	-	113,989	(12,971)	19,773
Cash and investments - ending	\$ 6,530	\$ -	\$ -	\$ -	\$ 81,039	\$ 36,902	\$ 39,221

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Subdivision Bond Trust Fund	Center Twp. Poor Relief	Welfare- Family & Children Fund	Children Psychiatric Resident	Regional Planner	Energy Efficiency Conser Grant	Immunization Program Grant ISD
Cash and investments - beginning	\$ 40,176	\$ (91)	\$ 2,876,876	\$ 18,280	\$ (109,473)	\$ (10,000)	\$ 1
Receipts:							
Taxes	-	-	-	-	21,746	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,380	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,000	-
Total receipts	-	-	-	-	30,126	10,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	2,876,876	18,280	77,074	-	1
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	2,876,876	18,280	77,074	-	1
Excess (deficiency) of receipts over disbursements	-	-	(2,876,876)	(18,280)	(46,948)	10,000	(1)
Cash and investments - ending	\$ 40,176	\$ (91)	\$ -	\$ -	\$ (156,421)	\$ -	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Lake Patrol Grant	Big City/ Big County Enforce 11	Dangerous Driving Enforce Gr	Edward Byrne Justice Grant	2002 Local Law Enforce Block	2001 Local Law Enforcement	Lepc-Hmta Planning Grant
Cash and investments - beginning	\$ 197	\$ 1	\$ 35	\$ 45	\$ 36	\$ 22	\$ 7
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	197	1	35	-	36	22	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	197	1	35	-	36	22	-
Excess (deficiency) of receipts over disbursements	(197)	(1)	(35)	-	(36)	(22)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 7

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Lepc-Hmta Training Grant	Law Enforcement Fund	Fy 2000 Local Law Enforc Block	METRO OPS Sheriff equitable	Prosec. Victim Advocate Grant	EMA Homeland Security Grant	Adult Protective Services
Cash and investments - beginning	\$ 16,297	\$ 130	\$ 104	\$ 2,614	\$ (4,292)	\$ 46	\$ (12,085)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	12,745
Other receipts	-	-	-	-	102,846	4,878	170,296
Total receipts	-	-	-	-	102,846	4,878	183,041
Disbursements:							
Personal services	-	-	-	-	105,965	-	169,652
Supplies	14,329	-	104	2,614	-	14,795	10,691
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	14,329	-	104	2,614	105,965	14,795	180,343
Excess (deficiency) of receipts over disbursements	(14,329)	-	(104)	(2,614)	(3,119)	(9,917)	2,698
Cash and investments - ending	\$ 1,968	\$ 130	\$ -	\$ -	\$ (7,411)	\$ (9,871)	\$ (9,387)

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Casa Crime Victim Assis Grant	Bioterrorism Grant Fund	Sheriff-In Car Video Grant	Jsc Food Program	2004 Local Law Enforce block	LaPorte Sup Ct No 1 Reentry Ct	Harmony House Visit center
Cash and investments - beginning	\$ 7,200	\$ 15,123	\$ 3,585	\$ 2,594	\$ 1	\$ 4	\$ 9
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	28,968	-	-	-
Total receipts	-	-	-	28,968	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	7,200	15,040	3,585	29,079	1	4	9
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	7,200	15,040	3,585	29,079	1	4	9
Excess (deficiency) of receipts over disbursements	(7,200)	(15,040)	(3,585)	(111)	(1)	(4)	(9)
Cash and investments - ending	\$ -	\$ 83	\$ -	\$ 2,483	\$ -	\$ -	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Court Improv Program Grant 13	SHSP Hazmat Grant	Community Development Block Block Gr	Juvenile Account. Block Gr 13	Court Improvement Program 14	Operation Pull Over Grant 14	DUI Task Force Indiana 14
Cash and investments - beginning	\$ 2,040	\$ -	\$ -	\$ (2,250)	\$ -	\$ (2,273)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3	6,329	17,100	6,500	14,621	22,866	28,984
Total receipts	3	6,329	17,100	6,500	14,621	22,866	28,984
Disbursements:							
Personal services	-	-	-	-	-	20,528	28,766
Supplies	445	6,329	-	4,250	3,057	-	-
Other services and charges	1,598	-	17,100	-	4,982	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,043	6,329	17,100	4,250	8,039	20,528	28,766
Excess (deficiency) of receipts over disbursements	(2,040)	-	-	2,250	6,582	2,338	218
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 6,582	\$ 65	\$ 218

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	CMAQ E-85 Fuel Grant	DUI Task Force Indiana 15	Operation Pull Over Grant 15	Non Reverting MS4 Fund	Pictometry Fund	MS4 Bond Fund	Court Reform Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 952,820	\$ 3,384	\$ -	\$ 1,700
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	990,500	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,893	-	-	57,459	-	-	15,000
Total receipts	25,893	-	-	57,459	-	990,500	15,000
Disbursements:							
Personal services	-	663	3,830	-	-	-	-
Supplies	35,347	-	-	983,000	-	-	1,700
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	41,116	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	35,347	663	3,830	983,000	-	41,116	1,700
Excess (deficiency) of receipts over disbursements	(9,454)	(663)	(3,830)	(925,541)	-	949,384	13,300
Cash and investments - ending	\$ (9,454)	\$ (663)	\$ (3,830)	\$ 27,279	\$ 3,384	\$ 949,384	\$ 15,000

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Adult CTP Grant	Comm. Corrections State Grant	Lcc/Sub Abuse Relapse Prevent	Juv. Service Cntr State Grants	Fire & Bldg Svcs Training Grant	Tuberculosis Outreach Project	Teen Court Grant
Cash and investments - beginning	\$ 40,177	\$ (24,244)	\$ 2,227	\$ 30,710	\$ 144	\$ 72	\$ 3
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,110	499,371	-	34,184	-	-	-
Total receipts	17,110	499,371	-	34,184	-	-	-
Disbursements:							
Personal services	-	535,211	-	6,425	-	-	-
Supplies	-	17,696	2,227	17,000	-	72	3
Other services and charges	-	18,679	-	11,553	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	14,235	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	14,235	571,586	2,227	34,978	-	72	3
Excess (deficiency) of receipts over disbursements	2,875	(72,215)	(2,227)	(794)	-	(72)	(3)
Cash and investments - ending	\$ 43,052	\$ (96,459)	\$ -	\$ 29,916	\$ 144	\$ -	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Recycled Road Fund	Recycled Road	Co-op Ext & 4H Build Indiana	First Responder Equip Grant	Co. Hlth Environmental Fund	Planning Contract Grant	LP CO Emergency Response Gr
Cash and investments - beginning	\$ 104	\$ 23	\$ 14,176	\$ 774	\$ 59,287	\$ 10,718	\$ (2,204)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	192	-	-	-	-	-	2,204
Total receipts	192	-	-	-	-	-	2,204
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	296	-	-	-	-	10,718	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	296	-	-	-	-	10,718	-
Excess (deficiency) of receipts over disbursements	(104)	-	-	-	-	(10,718)	2,204
Cash and investments - ending	\$ -	\$ 23	\$ 14,176	\$ 774	\$ 59,287	\$ -	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Alcohol Prevention Grant	Comm Corr Sub Abuse Grant	County Home Grant	Family Court Fund	Jail Literacy & Mentoring	Neutral Zone Grant	Neighborhood Court Fund
Cash and investments - beginning	\$ 6	\$ 82	\$ 1,185	\$ 32	\$ 2,692	\$ 8,126	\$ 2,379
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	445
Total receipts	-	-	-	-	-	-	445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	6	-	1,185	-	2,692	8,126	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6	-	1,185	-	2,692	8,126	-
Excess (deficiency) of receipts over disbursements	(6)	-	(1,185)	-	(2,692)	(8,126)	445
Cash and investments - ending	\$ -	\$ 82	\$ -	\$ 32	\$ -	\$ -	\$ 2,824

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	2010 Emergency Mgmt Performance	Court Improvement Pro Grant 11	Gal/ Casa Grant	Indiana Lake Michigan Beach 12	Court Interpreter Grant 12	Family Court Fund 12	Family Court Grant 13
Cash and investments - beginning	\$ 37,367	\$ 2,169	\$ 4,219	\$ 6,095	\$ 4	\$ 48	\$ 5,038
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,515	-	30,116	-	-	-	57
Total receipts	27,515	-	30,116	-	-	-	57
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	64,881	2,169	34,335	6,095	-	-	5,095
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	64,881	2,169	34,335	6,095	-	-	5,095
Excess (deficiency) of receipts over disbursements	(37,366)	(2,169)	(4,219)	(6,095)	-	-	(5,038)
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ -	\$ 4	\$ 48	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sheriff's Award Fund	Indiana Lake Michigan Beach 13	Court Interpreter Grant 13	Court Reform Grant 13	IN Lake Michigan Coastal Grant	AED Equipment Fund	Local Health Maint Fund 14
Cash and investments - beginning	\$ 1	\$ 162	\$ 6,482	\$ (9,304)	\$ 18,859	\$ 1,810	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,095	-	-	26,250	144	72,672
Total receipts	-	6,095	-	-	26,250	144	72,672
Disbursements:							
Personal services	-	431	-	-	-	-	54,618
Supplies	-	5,826	-	12,986	44,234	1,954	7,086
Other services and charges	-	-	6,399	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	6,257	6,399	12,986	44,234	1,954	61,704
Excess (deficiency) of receipts over disbursements	-	(162)	(6,399)	(12,986)	(17,984)	(1,810)	10,968
Cash and investments - ending	\$ 1	\$ -	\$ 83	\$ (22,290)	\$ 875	\$ -	\$ 10,968

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Marine Patrol Grant 14	Family Court Grant 14	JDAI Grant 2014	Michigan City Enrichment Grant	Adult Guardianship Fund	Indiana Lake Michigan Beach 14	Court Interpreter Grant 14
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,818	20,000	83,279	6,250	39,125	17,101	6,000
Total receipts	<u>14,818</u>	<u>20,000</u>	<u>83,279</u>	<u>6,250</u>	<u>39,125</u>	<u>17,101</u>	<u>6,000</u>
Disbursements:							
Personal services	-	-	-	-	-	8,187	-
Supplies	14,818	-	3,312	-	16,440	599	-
Other services and charges	-	12,953	32,512	4,500	-	240	2,521
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>14,818</u>	<u>12,953</u>	<u>35,824</u>	<u>4,500</u>	<u>16,440</u>	<u>9,026</u>	<u>2,521</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,047</u>	<u>47,455</u>	<u>1,750</u>	<u>22,685</u>	<u>8,075</u>	<u>3,479</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,047</u>	<u>\$ 47,455</u>	<u>\$ 1,750</u>	<u>\$ 22,685</u>	<u>\$ 8,075</u>	<u>\$ 3,479</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Problem Solving Court Grant 14	Court Improvement Grant 15	2006 Reassessment 123	Treasurer Cash Book	Clerk Cash Book	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 27,787	\$ 17,853,638	\$ 2,724,007	\$ 80,257,753
Receipts:						
Taxes	-	-	-	-	-	291,975,822
Licenses and permits	-	-	-	-	-	333,518
Intergovernmental receipts	-	-	-	-	-	18,843,376
Charges for services	-	-	-	-	-	25,263,257
Fines and forfeits	-	-	-	-	-	2,393,404
Other receipts	2,000	-	72,586	4,642,181	19,172,869	121,952,396
Total receipts	2,000	-	72,586	4,642,181	19,172,869	460,761,773
Disbursements:						
Personal services	-	-	-	-	-	93,780,729
Supplies	194	-	100,373	-	-	61,707,982
Other services and charges	-	660	-	-	-	10,350,600
Debt service - principal and interest	-	-	-	-	-	41,116
Capital outlay	-	-	-	-	-	241,501
Other disbursements	-	-	-	17,853,638	19,276,669	291,281,284
Total disbursements	194	660	100,373	17,853,638	19,276,669	457,403,212
Excess (deficiency) of receipts over disbursements	1,806	(660)	(27,787)	(13,211,457)	(103,800)	3,358,561
Cash and investments - ending	\$ 1,806	\$ (660)	\$ -	\$ 4,642,181	\$ 2,620,207	\$ 83,616,314

LAPORTE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ 160,024

LAPORTE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Tax Exempt Lease Bonds	Court House Remodel	\$ 8,000,000	\$ -
Economic Development Revenue Bonds	194/US421 Lifplex Executive Park	<u>2,000,000</u>	<u>70,000</u>
Totals		<u>\$ 10,000,000</u>	<u>\$ 70,000</u>

LAPORTE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2014

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 capital assets	\$ 59,345,925

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited LaPorte County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2014. 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. Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Basis for Qualified Opinion on the Child Support Enforcement Program***

As described in item 2014-007 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to the Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

***Qualified Opinion on the Child Support Enforcement Program***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Child Support Enforcement Program* paragraph, 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 the Child Support Enforcement program for the year ended December 31, 2014.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-008. Our opinion on the major federal program is not modified with respect to this matter.

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

**Report on Internal Control over Compliance**

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


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

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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-006, 2014-007, and 2014-008 to be material weaknesses.

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

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

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

  
Paul D. Joyce, CPA  
State Examiner

March 20, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY2014	\$ -	\$ 9,415
National School Lunch Program		10.555	FY2014	-	21,567
Total - Child Nutrition Cluster				-	30,982
Total - Department of Agriculture				-	30,982
<u>Department of Commerce</u>					
Coastal Zone Management Administration Awards	Indiana Department of Natural Resources	11.419	EDS #E16-4-BKS0138	-	18,796
Total - Department of Commerce				-	18,796
<u>Department of Housing and Urban Development</u>					
CDBG - State-Administered CDBG Cluster					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Office of Community & Rural Affairs	14.228	EDS #A192-14-PL-13-019	-	17,100
Total - CDBG - State-Administered CDBG Cluster				-	17,100
Total - Department of Housing and Urban Development				-	17,100
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	11-JB-1858	-	6,500
Title V Delinquency Prevention Program	Indiana Department of Correction	16.548			
Juvenile Detention Alternatives Initiative			EDS #D12-4-026	-	35,824
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Prosecutor Victim Advocate Grant			CASA	-	102,561
Total - Department of Justice				-	144,885
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
			CMAQ Fuel Grant	-	44,158
			DES #1297092	-	33,488
Total - Highway Planning and Construction Cluster				-	77,646
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
Operation Pull Over			EDS #D3-14-8176	-	22,865
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
DUI Task Force Indiana			EDS #D3-14-8133	-	28,766
Total - Highway Safety Cluster				-	51,631
Total - Department of Transportation				-	129,277
<u>Environmental Protection Agency</u>					
Beach Monitoring and Notification					
Program Implementation Grants	Indiana Department of Environmental Management	66.472	EDS #A305-4-201	-	9,026
Total - Environmental Protection Agency				-	9,026
<u>Department of Health and Human Services</u>					
Child Support Enforcement	Indiana Department of Child Services	93.563			
Pros Title IV-D Incentive			FY2014	-	20,254
Clerk Title IV-D Incentive			FY2014	-	25,116
Pros Title 4D General Fund			FY2014	-	509,539
Clerk Title 4D General Fund			FY2014	-	59,883
Title IV-D Indirect General Fund			FY2014	-	166,590
Total - Child Support Enforcement				-	781,382
State Court Improvement Program	Indiana Supreme Court	93.586	LaPorte-CIP-2013BT	-	8,040
Total - Department of Health and Human Services				-	789,422
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012	EDS #E11-1-0006	-	7,784
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
Emergency Management Performance Grant			C44P-5-047B	-	29,383
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073			
SHSP Hazmat Grant			C44P-4-491B	-	6,329
Total - Department of Homeland Security				-	43,496
Total federal awards expended				\$ -	\$ 1,182,984

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

LAPORTE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. *Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. *Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Qualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Qualified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Program:

<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 2014-001 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR AND COUNTY TREASURER**

*Condition*

There were several deficiencies in the internal control system of the County related to financial transactions and reporting.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

1. Lack of Segregation of Duties: The County had not separated incompatible activities related to recording and processing property taxes. One person in the County Auditor's office reconciled property taxes and one person in the County Treasurer's office reconciled property taxes; however, neither person retained documents supporting their reconciliation. Neither office could explain the transactions and adjustments made to the County Auditor's Funds Ledger and the County Treasurer's Cash Book related to property taxes.
2. Financial close and reporting: The County did not have controls in place to ensure that the records were closed and properly reported at year end. Because the records were not properly closed, errors occurred. The County's accounting software did not prevent the manual entry of the date. In January 2014, receipts and checks were issued with a December 2013 date, even after receipts and checks had already been issued with a 2014 date.
3. Monitoring of Controls: The County had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the County to monitor and assess the quality of the system of internal control.
4. Preparation of Financial Statement: The County had not identified risks to the preparation of a reliable financial statement and, as a result, failed to design effective controls over the input of financial information entered into the Indiana Gateway for Government Units financial reporting system, which is the source for the Annual Financial Report and the financial statement. There were no controls to prevent, or detect and correct, material misstatements. In addition, management of the County had not established a process for final review of the financial statement after compilation.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; . . . Accurate and timely recording of transactions. . . ."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management of the County had not established a proper system of internal control. Additionally, management had not conducted a risk assessment related to the County's financial transactions and reporting.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-002 - ERRORS IN FINANCIAL REPORTING**

*Condition*

Due to the lack of controls referenced in Finding 2014-001 above, there were numerous errors in the input of financial information entered into the Indiana Gateway for Government Units financial reporting system, which is the source for the County's Annual Financial Report (AFR) and financial statement. The AFR and financial statement did not properly reflect the County's financial activity as follows:

1. The Local Health Maint Fund 13, Other Donation Funds, Jail Bond Reduction fund, Co. Liability Insurance/Reimbursement fund, I 94 US Route 421 TIF (2) fund, Settlement Funds fund, Sup Ct #4 Transfer Fees fund, Neil Thompson Scholarship Investment fund, Recycled Road fund, Family Court Grant 13, Treasurer Cash Book fund, and Clerk Cash Book fund were not reported.
2. The Excess Tax fund receipts were overstated by \$6,486,075.
3. The Inmate Trust fund's beginning cash and investment balance was overstated by \$89,946 and receipts were understated by that amount.

Audit adjustments were proposed, accepted by the County, and made to the financial statement that appears in this report.

The County did not provide supporting documentation for a material amount of disbursements. They could not locate 856 claims with total disbursements of \$1,783,908, which included the documentation to support the checks issued and amounts recorded to the ledger. These claims were processed on February 20, 2014, and March 7, 2014, but the boxes which contained these claims and supporting documentation could not be located. Due to the lack of supporting documentation for a material amount of disbursements, sufficient competent evidential matter over disbursements could not be obtained. The County's records did not permit the application of other audit procedures to ascertain if the disbursements within the financial statement were fairly stated.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The Settlement Fund, essentially a clearing account for the County's property taxes collected by the County Treasurer and distributed by the County Auditor, had receipts with no supporting documentation and did not have a zero balance after settlement. The ledger included six receipts totaling \$7,411,611, which were classified as taxes collected for the December settlement. However, those receipts were not included on the County Treasurer's Certificate of Tax Collections, County Form No. 49TC (Certificate of Tax Collections). There were two adjustments posted to the Settlement Fund totaling \$475,932 for which there was no supporting documentation. Also, \$579,106 collected for Conservancy Districts on the December settlement could not be verified on the County Auditor's ledger.

The Excess Tax fund was established to account for the taxpayer's portion of a tax or special assessment payment that exceeded the amount actually due. Excess tax was reported on the Certificate of Tax Collections; however, there were two receipts with no supporting documentation. There were also two adjustments totaling \$8,511,429 which did not have supporting documentation and were not included on the Certificate of Tax Collections.

Due to the material errors noted above, the records presented did not provide sufficient information to substantiate the receipts, disbursements, and ending cash and investments balance of the Settlement Fund and Excess Tax funds, or the accuracy or correctness of the transactions reported for those funds on the County's financial statement. Accordingly, the financial statement opinion for the Settlement Fund and Excess Tax fund was modified.

*Criteria*

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

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

Indiana Code 6-1.1-27-2 states:

"At each semi-annual meeting required under section 1 of this chapter, the county treasurer shall make a settlement with the county auditor for the amount of taxes and special assessments which the county treasurer has collected. At each semi-annual meeting, the county treasurer shall also certify to the county auditor, under oath and on the form prescribed by the state board of accounts, the correctness of:

- (1) the credits for cash collected for each taxing unit appearing on the tax duplicate; and
- (2) any other amounts collected by the county treasurer as required by law."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Indiana Code 6-1.1-26-6(b) states:

"Not less frequently than at the time of each semiannual settlement, the county treasurer shall prepare duplicate schedules of all excess payments received. The schedules shall contain the name on the tax duplicate, the amount of excess paid, and the taxing district. The county treasurer shall deliver one (1) copy of the schedule to the county auditor. Within fifteen (15) days after receiving the schedule, the county auditor shall review the schedule, and if the county auditor concurs with the schedule, the county auditor shall notify the county treasurer that the notice required under subsection (d) may be sent. The county auditor shall preserve the schedule, and if a refund is subsequently made, he shall note on the schedule and notify the county treasurer of the date and amount of the refund. In addition, when money is transferred from the surplus tax fund to the county general fund under subsection (c), the county auditor shall note the date and amount of the transfer on the schedule."

*Cause*

The County did not implement adequate controls, as referenced in Finding 2014-001 above, to ensure that financial transactions and reporting of those transactions was accurate and complete.

*Effect*

Numerous errors were identified in financial recording and reporting which led to material misstatements, resulting in a modified opinion on the financial statement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-003 - PREPARATION OF THE SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

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). One employee in the County Auditor's office prepared the SEFA without controls to ensure its accuracy before submission.

The SEFA presented for audit contained the following errors:

1. Six grants were not included, which understated the federal expenditures by \$112,958 as follows:
  - a. Department of Health and Human Services grant expenditures of \$8,040.
  - b. Department of Justice grant expenditures of \$35,824.
  - c. Environment Protection Agency grant expenditures of \$9,026.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- d. Department of Transportation grant expenditures of \$33,488.
  - e. Department of Commerce grant expenditures of \$18,796.
  - f. Department of Homeland Security grant expenditures of \$7,784.
2. Child Support Enforcement program expenditures were overstated by \$31,455.
  3. Department of Transportation program expenditures were understated by \$2,271.
  4. Department of Homeland Security program expenditures were understated by \$4,878.
  5. Department of Agriculture program noncash assistance was understated by \$2,016.
  6. Amounts of Loans Outstanding were overstated by \$1,051,727.

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

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; . . . Accurate and timely recording of transactions. . . ."

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. . . ."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

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

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

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-004 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT**

*Condition*

There were several deficiencies in the internal control system of the County related to financial transactions and reporting of the Clerk of the Circuit Court (Clerk).

1. Lack of Segregation of Duties: The Clerk had not separated incompatible activities related to bank reconciliations, receipts, and disbursements.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- a. One employee from the Clerk's office in LaPorte took the daily collections to the depository, recorded receipts and disbursements, and completed the monthly bank reconciliations for the Odyssey accounting software. One employee from the Clerk's office in Michigan City took the daily collections to the depository and recorded the receipts and disbursements for the Odyssey accounting software. There was no segregation of duties, such as an oversight, review, or approval process over the bank reconciliations and receipts and disbursements transactions.
  - b. The Clerk had not established effective controls to accurately reconcile the Indiana Support Enforcement Tracking System (ISETS) ledger balance to the depository balance. The monthly reconciliations were performed without review and contained miscellaneous reconciling items that had no supporting documentation, including some from 2013.
  - c. One employee at both of the Clerk's offices receipted daily collections, reconciled daily collections, and made the deposits for ISETS. A daily book balance report listing both offices' collections was not compared to the supporting documentation of the actual deposits with the bank. One employee issued all ISETS disbursements for both offices with no oversight or review.
2. Monitoring of Controls: The Clerk had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the Clerk to monitor and assess the quality of the system of internal control.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; . . . Accurate and timely recording of transactions. . . ."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management of the Clerk had not established a proper system of internal control. An evaluation of the Clerk's system of internal control had not been conducted and management had not conducted a risk assessment related to the Clerk's financial transactions and reporting.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Clerk at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-005 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY SHERIFF**

*Condition*

There were several deficiencies in the internal control system of the County related to financial transactions and reporting of the County Sheriff's Department (Sheriff).

1. Lack of Segregation of Duties: The Sheriff had not separated incompatible activities related to receipts and disbursements for the Sheriff's Commissary Fund and the Inmate Trust fund. One employee was primarily responsible for the receipts and disbursements transactions.
2. Monitoring of Controls: The Sheriff had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the Sheriff to monitor and assess the quality of the system of internal control.
3. Preparation of Financial Statement: There were no controls in place to ensure that an accurate Supplemental Annual Report was prepared by the Sheriff for inclusion in the County's Annual Financial Report or financial statement.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; . . . Accurate and timely recording of transactions. . . ."

*Cause*

Management of the Sheriff had not established a proper system of internal control. An evaluation of the Sheriff's system of internal control had not been conducted and management had not conducted a risk assessment related to the Sheriff's financial transactions and reporting.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Sheriff at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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

**FINDING 2014-006 - ACTIVITIES ALLOWED OR UNALLOWED AND CASH MANAGEMENT**

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): FY2014

Pass-Through Entity: Indiana Department of Child Services

*Condition*

The Clerk of the Circuit Court's (Clerk) office did not properly maintain records to support the implementation of controls in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed compliance requirement. An effective internal control system was not in place at the County Prosecutor's (Prosecutor) office in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.

*Activities Allowed or Unallowed - Clerk*

For one of the six accounts payable vouchers tested, the County could not provide documentation that would have demonstrated that the internal controls were implemented correctly.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cash Management - Prosecutor*

The Monthly Expense Claims were prepared by the Title IV-D Executive Liaison. There was no documented review before submission.

*Context*

The lack of documentation available to verify the operation of controls over Activities Allowable or Unallowed was an isolated problem in the Clerk's office.

The lack of a control system over Cash Management in the Prosecutor's office was a systemic problem.

*Criteria*

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

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

*Cause*

Management of the Clerk's office had not maintained all documentation relating to controls for all claims. Management of the Prosecutor's office had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to maintain documentation of controls over the Activities Allowed or Unallowed compliance requirement or to establish an effective internal control system over the Cash Management compliance requirement placed the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management maintain supporting documentation of the internal controls over the Activities Allowed or Unallowed compliance requirement and establish controls, including segregation of duties, related to the grant agreement and Cash Management compliance requirement.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2014-007 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): FY2014  
Pass-Through Entity: Indiana Department of Child Services

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. There were no controls to ensure that the proper time and effort documentation was maintained. The controls to determine if expenditures complied with the Allowable Cost/Cost Principles requirements were not effective.

*County Prosecutor*

Semiannual certifications were not maintained for employees that worked solely on a single federal award. Personnel activity reports or equivalent documentation were not maintained for employees that worked on a federal program and a non-federal program.

*Clerk of the Circuit Court*

Telephone and postage costs of \$3,089.07 were reimbursed to the Clerk of the Circuit Court, but were also included in the Cost Allocation Plan for indirect costs of the Child Support Enforcement program.

*County Auditor*

The Cost Allocation Plan for indirect costs contained errors that resulted in overpayments to the County totaling \$18,725.

*Context*

*County Prosecutor*

None of the appropriate time and effort supporting documentation was maintained for 2014.

*Clerk of the Circuit Court*

The costs for telephone and postage were included in every Monthly Expense Claim for 2014.

*County Auditor*

Two errors were found within the seven areas tested. These errors were isolated instances.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

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

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

OMB Circular A-87, Attachment B, section 8h states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award, . . ."

OMB Circular A-87, Attachment A, Section C, part 1 states in part:

"Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria: . . .

- (f) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. . . ."

OMB Circular A-87, Attachment C, Section A, part 1 states:

"Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. Since federally-supported awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the County.

*Questioned Costs*

Questioned costs totaling \$18,725 were identified.

*Recommendation*

We recommended that the County's management establish controls to ensure compliance with the grant agreement and the Allowable Costs/Cost Principles requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2014-008 - REPORTING**

Federal Agency: Department of Health and Human Services  
Federal Program: Child Support Enforcement  
CFDA Number: 93.563  
Federal Award Number and Year (or Other Identifying Number): FY2014  
Pass-Through Entity: Indiana Department of Child Services

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

*County Prosecutor*

There were no controls for the County Prosecutor to ensure that required reports were accurate prior to submission.

*Clerk of the Circuit Court*

The controls for the Clerk of the Circuit Court (Clerk) were not effective in ensuring that required reports were accurate prior to submission.

Three Quarterly Incentive Expenditure reports were overreported and one report was underreported for 2014. The net effect for 2014 was overreporting of expenditures by \$2,998. The Indiana Department of Child Services notified the Clerk's office of the discrepancies and instructed the office to submit the corrections in 2015. The Clerk made the corrections in the second quarter of 2015.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

There was no documentation that the Clerk's office submitted the Quarterly Incentive Balance reports for 2014.

*Context*

*County Prosecutor*

The lack of effective controls was a systemic problem. There were no controls during the audit period.

*Clerk of the Circuit Court*

The lack of effective controls was a systemic problem. All of the Quarterly Incentive Expenditure reports were incorrect for 2014. None of the Quarterly Incentive Balance reports were submitted for 2014.

*Criteria*

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

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

45 CFR 92.20 states in part:

"(a) A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—

- (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
- (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

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

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls to ensure compliance with the grant agreement and the Reporting requirements.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



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

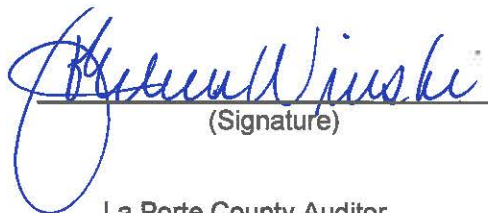
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2013-006**

Fiscal year in which the finding initially occurred: 2013  
Pass-Through Entity: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Jo Eileen (Joie) Winski  
Contact Phone Number: 219-326-6808 ext 2226

Status of Audit Finding:

The Auditor meets with Maximus, the vendor used by La Porte County for IV D/Child Support Collection and goes over their numbers for accuracy. All information used by Maximus in their report is provided directly by the Auditor's office. At the conclusion of the report/audit, the Auditor meets with the representative from Maximus, reviews the data collected and signs the report.



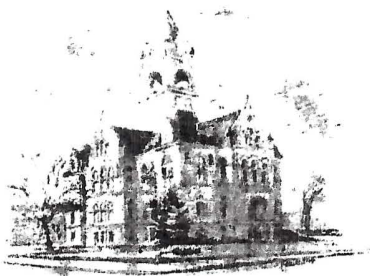
(Signature)

La Porte County Auditor

(Title)

11/29/2016

(Date)



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

**CORRECTIVE ACTION PLAN**

To Whom It May Concern:

The operations of the County Auditor continues to be a learning experience and as such, duties are constantly evolving and changing as well as improving.

***FINDING 2014-001***

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

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

The County has reallocated duties among current staff, the Chief Deputy Auditor and Auditor. Supporting documentation for the reconciliation of property taxes is retained in the Auditor's office.

Claims are presented to the Board of Commissioners at their bimonthly meetings. There are claims processed for the two week period between the Commissioner's second monthly meeting and the end of December (end of the year) that normally are approved and paid at the first meeting of the new year. This current procedure allows for the funds allocated for that period (year) to be used instead of using budgeted funds in the new year.

A Resolution will be presented to the Board of Commissioners to approve claims through the end of the year with the approval reviewed in January or before.

An Internal Control Ordinance has been passed by the Board of Commissioners and will be distributed to all departments. It will require action on the part of each department and will be monitored by the Auditor's office.

The financial statement is reconciled and reviewed weekly by the financial team including the Chief Deputy Auditor and Auditor. All transfers are approved and signed by the Auditor.

Having experienced a theft within the former Auditor's term of office and spending 2.5 years with the FBI in my office because of the theft, this Auditor is very aware of internal controls and cross checks within the department.

Anticipated Completion Date:

Immediate

**FINDING 2014-002**

Contact Person Responsible for Corrective Action: Jo Eileen Winski  
Contact Phone Number: 219-326-6808 ext 2226

Views of Responsible Official:

Concur with finding

Description of Corrective Action Plan:

The named funds and inequities have been determined and investigated.

Records are now kept in a dry, secured building within the County's complex. Staff changes have been made and cross trained. The Settlement Fund now has a new number and is now an "in and out" fund. SBOA codes have now been updated to include all funds. The Settlement fund is used to distribute tax revenues only and maintains a zero balance most of the year.

Settlement is now performed by the Auditor, Chief Deputy Auditor, Grant/Excise Deputy and Tax Deputy.

Anticipated Completion Date:

Immediate

**FINDING 2014-003**

Contact Person Responsible for Corrective Action: Jo Eileen Winski  
Contact Phone Number: 219-326-6808 ext 2226

Views of Responsible Official:

Concur

Description of Corrective Action Plan:

Audit adjustments have been made as proposed by the SBOA. Staff changes have been made and cross training is taking place. County has initiated an improved recording keeping system using excel spread sheets as well as financial software already in use.

Anticipated Completion Date:

Immediate

**FINDING 2014-007**

Contact Person Responsible for Corrective Action: Jo Eileen Winski  
Contact Phone Number: 219-326-6808 ext 2226

Views of Responsible Official:

Concur with finding

Description of Corrective Action Plan:

Auditor will insist when reviewing the County's Cost Allocation plan that the vendor explain all entries in depth. County believes that some costs were included in the plan and should not have been.

County accepts the recommendation by the SBOA and has established controls and segregation of duties related to the grant agreement and allowable costs/cost principles for compliancy. Staff changes have been made.

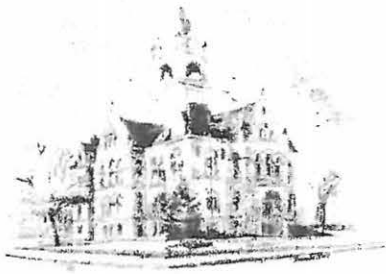
Anticipated Completion Date:

Immediate



\_\_\_\_\_  
Jo Eileen Winski  
Auditor

\_\_\_\_\_  
3/9/2017



*LaPorte County Treasurer  
Lynne F. Spevak  
555 Michigan Avenue, Suite 102  
LaPorte, IN 46350-3491*

## **CORRECTIVE ACTION PLAN**

### **FINDING 2014-001**

Contact Person Responsible for Corrective Action: Lynne F. Spevak  
Contact Phone Number: (219) 325-5575

#### **View of Responsible Official**

Description of Corrective Action Plan:

The new Treasurer will be developing and implementing new procedures. This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in 2016.

Anticipated Completion Date. The Treasurer will be working with the County Auditor to understand our deficiencies in internal controls.

### **FINDING 2014-002**

Contact Person Responsible for Corrective Action: Lynne F. Spevak  
Contact Phone Number: (219) 325-5575

#### **Views of Responsible Official**

Description of Corrective Action Plan: The findings were communicated to us during the most recent audit which was completed in 2016. Daily balancing should adjust any audit errors.

Anticipated Completion Date: December 31, 2017

Lynne F. Spevak  
La Porte County Treasurer  
March 17, 2017



**Kathleen A. Chroback, Clerk**

*Chief Deputy*  
Roberta Hartz

**LaPorte Circuit Court**

(219) 326-6808, Ext. 2385

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

**CORRECTIVE ACTION PLAN**

***FINDING 2014-004***

Fiscal year in which finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Kathleen A. Chroback

Contact Phone Number: (219) 326-6808 X2385

Description of Corrective Action Plan:

1. a. We have one bookkeeper at both locations. We have since made changes as to reviewing and the approval process at both locations.

b. The finding has not been totally corrected. The finding was communicated to us during the most recent audit which was completed in November 2016 and we have not had time to develop and implement new procedures to address this issue.

c. Changes have been made since this finding. The support clerk checks the balance daily with the actual deposits made at the bank for both Clerks Offices. The daily collection is reconciled by the Clerk and again the following day by the chief deputy. The deposit for ISETS is made by the bookkeeper. The supporting documentation is checked the following morning to the actual deposit by both the support clerk and the bookkeeper.

2. This finding was communicated to us during the most recent audit which was completed in November 2016 and we have not had time to develop and implement new procedures to address this issue.

Anticipated Completion Date:

Correction of a and c have been made in the first quarter of 2017.

Anticipated correction date of b is in the second quarter of 2017.

Anticipated correction date of No. 2 is in the second quarter of 2017.

***FINDING 2014-006***

Fiscal year in which finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Kathleen A. Chroback

Contact Phone Number: (219) 326-6808 x2385

Description of Corrective Action Plan:

This finding was communicated to us during the most recent audit which was completed in November 2016. We will have all documents as paid out on all activities over Allowable and Unallowable expenditures.

Anticipated Completion Date:  
Correction of this finding will be in the second quarter of 2017.

**FINDING 2014-007**

Fiscal year in which finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

Description of Corrective Action Plan:  
This finding was communicated to us during the most recent audit which was completed in November 2016 and we have not had time to develop and implement new procedures to address this issue. We will be meeting with the Auditor in the near future to discuss this matter.

Anticipated Completion Date:  
Correction of this finding will be as soon as we have had the opportunity to meet with the Auditor and determine how the reporting should be handled as these costs are accrued by the Clerk.

**FINDING 2014-008**

Fiscal year in which finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

Description of Corrective Action Plan:  
The monthly Reports were processed. However, the Quarterly Report was not submitted in 2014 but was submitted in 2015.

Anticipated Completion Date:  
This finding has since been corrected.

  
\_\_\_\_\_  
(Signature)  
  
\_\_\_\_\_  
(Title)  
  
\_\_\_\_\_  
(Date)



**JOHN T. BOYD**

# La Porte County Sheriff

**Chief Deputy**  
**RONALD C. HEEG**

**Major**  
**HEATH A. HAFERKAMP**

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

## CORRECTIVE ACTION PLAN

**FINDING 2014-005**

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

**Description of Corrective Action Plan:**

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

Anticipated Completion Date: March 03<sup>th</sup>, 2017

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

**·COURT OFFICES·**

**LA PORTE CIRCUIT COURT · LA PORTE, IN 46350 · OFFICE PHONE: (219) 326-6808**  
**SUPERIOR COURT · MICHIGAN CITY, IN 46350 · OFFICE PHONE: (219) 872-2161**



# JOHN M. ESPAR PROSECUTING ATTORNEY

32<sup>ND</sup> JUDICIAL CIRCUIT ~ LA PORTE COUNTY, INDIANA

## CORRECTIVE ACTION PLAN

### **FINDING 2014-006**

Contact Person Responsible for Corrective Action: Barry F. McDonnell  
Contact Phone Number: (219) 874-5611 ext. 7827

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

A Deputy Prosecuting Attorney will review the Monthly Expense Claims prepared by the IV-D Executive Liaison. Upon approval of the accuracy of the Claims the Deputy will mark the Claims with his initials to indicate he performed the review.

Anticipated Completion Date: The Corrective Action Plan is already being utilized.

### **FINDING 2014-007**

Contact Person Responsible for Corrective Action: Not applicable.  
Contact Phone Number:

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

A Corrective Action Plan is unnecessary, because the statute no longer requires semi-annual certification.

Anticipated Completion Date:

Not applicable.

Child Support Division  
300 Washington Street, Suite 20 ~ Michigan City, Indiana 46360-3311  
Facsimile (219) 873-3017 ~ Telephone (219) 874-5611 Ext. 7810

Website: [www.laportecountyprosecutor.org](http://www.laportecountyprosecutor.org) ~ Email: [karmstrong@laportecounty.org](mailto:karmstrong@laportecounty.org)

**FINDING 2014-008**

Contact Person Responsible for Corrective Action: Kristina E. Armstrong  
Contact Phone Number: (219) 874-5611 ext. 7810

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

A Deputy Prosecuting Attorney will review the required reports prepared by the IV-D Executive Liaison or other support staff. Upon approval of the accuracy of the required reports the Deputy will mark them with his initials to indicate he performed the review.

Anticipated Completion Date: The Corrective Action Plan is already being utilized.

March 7, 2017  
(Date)

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.