

**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, 2015 to December 31, 2015



**FILED**  
06/26/2017



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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 Kathy Chroback	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	John T. Boyd	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	John M. Espar	01-01-15 to 12-31-18
President of the Board of County Commissioners	David Decker Richard Mrozinski	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	01-01-15 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, 2015, 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 (Indiana Code 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 to 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, 2015.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


*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 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**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, 2015, 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.

**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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002, 2015-003, 2015-004, and 2015-005 that we consider to be material weaknesses.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002, and 2015-003.

**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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General Fund	\$ 2,573,588	\$ 46,993,015	\$ 39,560,253	\$ 10,006,350
Conversion Fund		203		203
Sheriff Accident Report Fund	4,669	2,040	-	6,709
Spay & Neuter Fund	4,484	11,010	1,440	14,054
CAGIT Certified Shares	2,021,270	2,365,335	3,523,304	863,301
Campaign Finance Enforcement	-	520	-	520
CEDIT Fund	1,114,668	5,081,439	5,240,474	955,633
County Child Advocacy	1,844	-	-	1,844
City & Town Court Cost Fund	34,258	33,236	31,877	35,617
Clerks Record Perpetuation	116,590	50,295	59,465	107,420
County Option Dog Tax	7,113	4,526	10,547	1,092
Sales Disclosure	69,586	10,520	19,494	60,612
Cumulative Bridge Fund	4,005,158	945,701	785,795	4,165,064
Cty Cumulative Capital Devel.	3,027,418	712,541	2,592,276	1,147,683
County Drug Free Comm. Fund	7,669	62,084	60,714	9,039
Economic Development Fund	15,244	114,000	104,222	25,022
Local Emerg Plan & Right To Know	55,077	7,285	26,298	36,064
Co. Extradition Fund	54,654	1,400	-	56,054
Fire Arms Training Fund	24,460	28,700	27,114	26,046
General Drain Improve. Fund	50,295	14,451	-	64,746
County Health Dept.	1,056,387	496,072	1,544,767	7,692
County Identification Sec Prot	77,224	7,846	83,997	1,073
Excess Levy Fund	1,623,592	-	-	1,623,592
Local Rd & St	279,920	746,454	783,118	243,256
Major Cumulative Bridge Fund	8,635,721	603,591	1,532,617	7,706,695
Major Moves Fund	7,058,099	-	-	7,058,099
County Corrections Fund	16,080	76,047	64,506	27,621
County Highway	2,232,154	4,671,469	3,660,969	3,242,654
Omitted Property	-	217,619	-	217,619
Park & Rec Non Reverting	48,937	90	6,985	42,042
Real Estate Endorsement Fee	119,619	22,405	105,308	36,716
Emergency Reserve Fund	9,453,508	2,189,833	1,643,341	10,000,000
2015 Reassessment	378,962	728,870	557,611	550,221
Recorder's Record Perpetuation	29,040	262,674	287,708	4,006
River Boat Admissions Tax	2,906,886	3,593,142	2,039,840	4,460,188
Sex and Violent Offender Admin	11,828	8,919	2,334	18,413
Solid Waste User Fees	59,602	3,549,013	3,549,013	59,602
Supplemental Public Defender	279,402	25,071	80,850	223,623
Excess Tax	9,887,103	659,493	2,014,959	8,531,637
Surveyor's Corner Perpetuation	40,370	20,545	16,655	44,260
Tax Sale Redemption	-	808,299	474,428	333,871
Tax Sale Surplus	75,742	7,447,574	2,355,544	5,167,772
Indiana Local Health Dept Trus	29,491	45,759	33,052	42,198
Unsafe Building Fund	49,074	1,675	3,250	47,499
Vehicle Inspection Fund	2,018	2,890	1,401	3,507
Gal/Casa Guardian User Fee Fd.	1,450	1,500	-	2,950
County 911	1,167,384	1,597,416	1,761,121	1,003,679
Lp Co Pioneer Cemetery Comm	(3,034)	36,969	42,396	(8,461)
Co. User Fee Fund	240,684	265,138	219,755	286,067
Ditch Maintenance Fund	1,005,786	83,006	199,119	889,673
Cap. Improv. Hotel-Motel Tax	-	1,663,612	1,663,612	-
LP Animal Control Citation Fee	1,951	775	-	2,726
Animal Shelter Donations	60,970	231,551	197,788	94,733
Other Donation Funds	559,772	28,041	510,080	77,732
Group Health Ins Fund	5,308,807	8,274,138	9,088,079	4,494,866
Co. Liability Insurance	45,767	2,330,893	1,949,739	426,921

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Payroll	-	18,372,888	18,372,775	113
Payroll Deductions Fund	(639,711)	26,816,867	26,851,776	(674,620)
Sheriffs Pension Fee Fund	34,125	210,763	201,687	43,201
I 94 US Route 421 TIF (1)	30,418	304,623	123,673	211,368
I 94 US Route 421 TIF (2)	53,532	173,140	51,027	175,645
Settlement Funds	45,920	130,457,733	130,466,238	37,415
Commercial Vehicle Excise	57,506	941,134	998,639	1
Excise Fund	1,961,950	10,545,860	12,507,810	-
Excess Sanitation	1,405	-	-	1,405
Fin. Institution Guaranteed Fd	64,067	719,406	783,472	1
HEA 1001 St Hmtd Credit Fund	2,347,835	-	-	2,347,835
Final HEA1001 - 2007-2008	468,261	-	468,261	-
Fines & Forfeitures	3,712	4,428	7,842	298
Infraction Judgement	20,087	266,839	251,202	35,724
Overweight Fund	-	95	32	63
Special Death Benefit Fees	905	14,380	13,225	2,060
State Sales Disclosure Fund	920	16,160	15,335	1,745
Coroners Education Fund	1,430	15,699	14,878	2,251
Cir Ct Adult Transfer Fees	1,844	-	-	1,844
SUP CT #4 Transfer Fees	5,840	3,125	1,348	7,616
Mortgage Recording Fee Fund	670	8,890	8,148	1,412
Asset Forfeitures	39,726	4,314	22,735	21,305
DLGF Homestead Property Databa	19,869	180,698	116,067	84,500
Sex & Violent Offender - State	27	991	918	100
Child Restraint Fee	300	4,310	4,050	560
Inheritance Tax	11,417	52,386	63,803	-
Educational Plate Fund	94	1,894	1,838	150
CAGIT Distribution	-	10,681,728	10,681,728	-
CEDIT Distribution	-	9,703,474	9,703,474	-
Clerk ARRA Fund	98	-	-	98
Title IV-D Incentive	219,190	44,617	-	263,807
Pros Title 4D Incentive 10-99	518,545	67,126	7,690	577,981
Clerk Title 4D Incentive 10-99	311,126	44,617	54,743	301,000
Inmate Trust Fund	45,728	603,768	603,681	45,815
Sheriff's Commissary Fund	12,522	241,866	236,744	17,644
Neil Thompson Scholarship Fund	7,429	14,530	2,500	19,459
Neil Thompson Scholarship Investment	66,959	223	-	67,182
Community Corrections Commissary Fund	15,707	71,667	52,853	34,521
Community Corrections Resident Fund	1,359	10,172	8,406	3,126
Co Elected Officials Training	12,987	7,846	7,780	13,053
Sup Ct #4 Admin Fees	511,033	55,280	100,882	465,431
Cir Ct Juv Admin Fees	59,851	2,940	-	62,791
Park Dept Special Non Oper Fd	44,439	128,298	59,386	113,351
County Match - Juv Acct Grant	24	-	-	24
JSC Residents Ed Fund	16,396	9,780	10,764	15,412
Dorothy S Crowley Juv Ser Cntr	8,366	520	1,286	7,600
Contractor Registration Fee	355,474	81,199	140,658	296,015
LPC Adult Probation Supp	448,216	272,326	225,427	495,115
Sup Ct #2 Adult Supplemental	5,650	-	5,650	-
Suppl. Juvenile Circuit Court	4,683	12,275	15,379	1,579
Pioneer Cemetery Donation Fund	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	975	-	-	975
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	33,424	208,413	185,009	56,828
Lp Co. Alcohol & Drug Ser. Fee	-	139,507	139,507	-

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Domestic Relations	54,760	9,896	-	64,656
Law Enforce Contin Education	256,310	26,018	26,054	256,274
Eleven Co. Drainage Bd. Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	1,982	7,215	2,000	7,197
GPS Probation Tracking	628	-	-	628
Problem Solving Court	6,717	64,651	56,277	15,091
Kankakee River Maintenance	900	-	-	900
Communicable Disease	146,032	65,368	62,604	148,796
Serv-Safe Non-Reverting	4,571	3,640	5,672	2,539
Water Lab Non Reverting Fund	-	71,893	-	71,893
KIDC Project TIF	115,489	126,155	88,924	152,720
400 N & 950 W Project #2	1,687	-	311	1,376
GIS Copy Supply	114	-	-	114
Sale Of County Owned Property	64,481	-	-	64,481
Community Corrections Building	158,303	-	-	158,303
Kingsbury Ind Pk Economic Dev	138,180	-	-	138,180
Friends of the Barns	2,120	2,600	4,721	(1)
3-County Drainage Board	9,745	-	1,429	8,316
Community Sign Fund	574	-	-	574
Jury Fee Fund	-	77,116	77,116	-
Sidewalk Project Donation Fund	-	3,565	-	3,565
Win Tax Fund/ Riverboat	923,334	322,993	244,993	1,001,334
Telephone Commissions Fund	3,348	666	-	4,014
Rolling Prairie Sewer Project	132,337	-	5,146	127,191
US 421 Storm Water Project	6,530	-	-	6,530
Fair Security Fund	-	26,059	26,059	-
Community Corrections Fund	81,039	1,028,913	858,362	251,590
JSC Elect Monitor & Home Deten	36,901	12,444	-	49,345
Co. Sheriff Cont Education	39,221	31,739	23,138	47,822
Subdivision Bond Trust Fund	40,176	-	-	40,176
Center Twp. Poor Relief	(91)	91	-	-
Regional Planner	(156,421)	210,941	-	54,520
Edward Byrne Justice Grant	45	-	-	45
LEPC-HMTA Planning Grant	7	-	-	7
LEPC-HMTA Training Grant	1,967	-	-	1,967
Law Enforcement Fund	130	-	-	130
Prosec. Victim Advocate Grant	(7,411)	97,835	107,945	(17,521)
EMA Homeland Security Grant	(9,871)	9,871	-	-
Adult Protective Services	(9,387)	182,487	191,284	(18,184)
Bioterrorism Grant Fund	83	-	-	83
JSC Food Program	2,483	22,739	23,252	1,970
Community Development Block Gr	-	12,900	12,900	-
Pre-Disaster Mitigation Grant	-	-	16,555	(16,555)
EMA Performance Grant 15	-	14,034	14,034	-
Court Improvement Program 14	6,582	-	6,248	334
Operation Pull Over Grant 14	66	-	-	66
DUI Task Force Indiana 14	219	-	-	219
CMAQ E-85 Fuel Grant	(9,454)	24,199	14,745	-
DUI Task Force Indiana 15	(663)	37,301	36,638	-
Operation Pull Over Grant 15	(3,830)	29,240	25,401	9
CMAQ E-85 Fuel Grant 15	-	29,342	30,727	(1,385)
Countywide Sign Grant	-	2,668	16,008	(13,340)
Bridge Inspection Grant	-	75,294	56,230	19,064
CMAQ Lincoln Trail Grant	-	71,559	34,923	36,636
Sidewalk Improvement Grant	-	10,515	46,915	(36,400)
SHSP Hazmat Grant 15	-	2,778	2,778	-

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
JBAG Grant 2015	-	2,588	4,088	(1,500)
Johnson Rd Intersection Grant	-	87,458	87,458	-
CR 875 Bridge #18 Grant	-	61,835	87,465	(25,630)
Public Health Prep Ebola Grant	-	11,513	229	11,284
DUI Task Force Indiana 16	-	-	1,170	(1,170)
950 W Road Construction Grant	-	66,289	66,289	-
EMA Perform Sub Grant 2015	-	-	5,069	(5,069)
Operation Pull Over Grant 16	-	-	6,296	(6,296)
2014 Homeland Security Grant	-	15,234	15,234	-
Non Reverting MS4 Fund	27,279	31,450	1,830	56,899
Pictometry Fund	3,384	-	-	3,384
MS4 Bond Fund	949,384	9,185	941,884	16,685
Court Reform Grant	15,000	-	15,000	-
Adult CTP Grant	43,052	9,625	16,780	35,897
Comm. Corrections State Grant	(96,459)	506,109	573,060	(163,410)
Juv. Service Cntr State Grants	29,915	34,179	27,065	37,029
Fire & Bldg Sacs Training Grant	144	-	-	144
Recycled Road Fund	23	-	-	23
Co-Op Ext & MH Build Indiana	14,176	-	-	14,176
First Responder Equip Grant	774	-	-	774
Co. Halt Environmental Fund	59,287	-	-	59,287
Comm Corr Sub Abuse Grant	82	-	-	82
Family Court Fund	32	-	-	32
Neighborhood Court Fund	2,824	500	-	3,324
Emergency Mgmt. Performance Gr	-	38,696	38,696	-
GAL/CASA Grant	-	47,643	42,585	5,058
Court Interpreter Grant 12	4	-	-	4
Family Court Fund 12	48	-	-	48
Sheriff's Award Fund	1	-	-	1
Court Interpreter Grant 13	83	-	75	8
Court Reform Grant 13	(22,290)	2,241	2,058	(22,107)
IN Lake Michigan Coastal Grant	875	30	775	130
Local Health Maint Fund 14	10,968	-	10,968	-
Family Court Grant 14	7,047	-	7,047	-
JDAI Grant 2014	47,455	30,813	78,268	-
Public Health Preparedness Gr	-	20,074	20,074	-
Michigan City Enrichment Grant	1,750	-	1,750	-
Adult Guardianship Fund	22,685	40,625	-	63,310
Indiana Lake Michigan Beach 14	8,075	13,209	21,982	(698)
Court Interpreter Grant 14	3,479	-	3,479	-
Problem Solving Court Grant 14	1,806	-	1,521	285
Court Improvement Grant 15	(660)	13,100	1,590	10,850
EMPG Competitive Grant	-	8,478	8,477	1
Local Health Maint Fund	-	79,113	65,586	13,527
Family Court Grant 15	-	15,000	10,150	4,850
MC Enrichment Grant 15	-	3,500	3,000	500
Marine Patrol Grant 15	-	7,500	3,169	4,331
Court Interpreter Grant 15	-	5,819	4,056	1,763
Problem Solving Court Grant 15	-	7,500	7,201	299
JDAI Grant 15	-	108,406	37,840	70,566
Court Alcohol & Drug Grant 15	-	2,998	2,998	-
Drug Prosecution Grant	-	5,623	2,920	2,703
Treasurer Cash Book	4,642,181	5,018,159	4,642,181	5,018,159
Clerk Cash Book	2,620,207	9,312,169	9,022,060	2,910,316
Totals	<u>\$ 83,596,053</u>	<u>\$ 326,986,870</u>	<u>\$ 320,116,353</u>	<u>\$ 90,466,570</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include 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:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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 1, 2016 payroll were recorded in December 2015. The Lp Co Pioneer Cemetery Comm fund had a deficit balance 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, 2015.

LAPORTE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Restatements**

For the year ended December 31, 2015, certain changes have been made to 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, 2014	Prior Period Adjustment	Balance as of January 1, 2015
Inmate Trust Fund	\$ 65,989	\$ (20,261)	\$ 45,728

**Note 9. Other Postemployment Benefits**

The County provides to 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, 2015

	General Fund	Conversion Fund	Sheriff Accident Report Fund	Spay & Neuter Fund	CAGIT Certified Shares	Campaign Finance Enforcement
Cash and investments - beginning	\$ 2,573,588	\$ -	\$ 4,669	\$ 4,484	\$ 2,021,270	\$ -
Receipts:						
Taxes	32,589,262	-	-	-	2,365,335	-
Licenses and permits	42,625	-	-	10,980	-	-
Intergovernmental receipts	2,302,398	-	-	-	-	-
Charges for services	10,120,729	-	2,040	-	-	-
Fines and forfeits	581,881	-	-	-	-	-
Other receipts	1,356,120	203	-	30	-	520
Total receipts	<u>46,993,015</u>	<u>203</u>	<u>2,040</u>	<u>11,010</u>	<u>2,365,335</u>	<u>520</u>
Disbursements:						
Personal services	27,006,288	-	-	-	3,057,919	-
Supplies	1,261,195	-	-	1,440	375,385	-
Other services and charges	7,218,601	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	63,909	-	-	-	-	-
Other disbursements	4,010,260	-	-	-	90,000	-
Total disbursements	<u>39,560,253</u>	<u>-</u>	<u>-</u>	<u>1,440</u>	<u>3,523,304</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,432,762</u>	<u>203</u>	<u>2,040</u>	<u>9,570</u>	<u>(1,157,969)</u>	<u>520</u>
Cash and investments - ending	<u>\$ 10,006,350</u>	<u>\$ 203</u>	<u>\$ 6,709</u>	<u>\$ 14,054</u>	<u>\$ 863,301</u>	<u>\$ 520</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	CEDIT Fund	County Child Advocacy	City & Town Court Cost Fund	Clerks Record Perpetuation	County Option Dog Tax	Sales Disclosure
Cash and investments - beginning	\$ 1,114,668	\$ 1,844	\$ 34,258	\$ 116,590	\$ 7,113	\$ 69,586
Receipts:						
Taxes	5,081,439	-	-	-	-	-
Licenses and permits	-	-	-	-	4,526	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	3	-	10,520
Fines and forfeits	-	-	33,236	-	-	-
Other receipts	-	-	-	50,292	-	-
Total receipts	<u>5,081,439</u>	<u>-</u>	<u>33,236</u>	<u>50,295</u>	<u>4,526</u>	<u>10,520</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	5,240,474	-	31,877	59,465	2,547	19,494
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,000	-
Total disbursements	<u>5,240,474</u>	<u>-</u>	<u>31,877</u>	<u>59,465</u>	<u>10,547</u>	<u>19,494</u>
Excess (deficiency) of receipts over disbursements	<u>(159,035)</u>	<u>-</u>	<u>1,359</u>	<u>(9,170)</u>	<u>(6,021)</u>	<u>(8,974)</u>
Cash and investments - ending	<u>\$ 955,633</u>	<u>\$ 1,844</u>	<u>\$ 35,617</u>	<u>\$ 107,420</u>	<u>\$ 1,092</u>	<u>\$ 60,612</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Cumulative Bridge Fund	Cty Cumulative Capital Devel.	County Drug Free Comm. Fund	Economic Development Fund	Local Emerg Plan & Right To Know	Co. Extradition Fund
Cash and investments - beginning	\$ 4,005,158	\$ 3,027,418	\$ 7,669	\$ 15,244	\$ 55,077	\$ 54,654
Receipts:						
Taxes	874,454	663,209	-	-	7,185	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	64,902	48,995	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	62,084	-	-	1,400
Other receipts	6,345	337	-	114,000	100	-
Total receipts	<u>945,701</u>	<u>712,541</u>	<u>62,084</u>	<u>114,000</u>	<u>7,285</u>	<u>1,400</u>
Disbursements:						
Personal services	201,736	-	-	-	-	-
Supplies	434,658	2,592,276	60,714	163	26,298	-
Other services and charges	149,401	-	-	104,059	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>785,795</u>	<u>2,592,276</u>	<u>60,714</u>	<u>104,222</u>	<u>26,298</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>159,906</u>	<u>(1,879,735)</u>	<u>1,370</u>	<u>9,778</u>	<u>(19,013)</u>	<u>1,400</u>
Cash and investments - ending	<u>\$ 4,165,064</u>	<u>\$ 1,147,683</u>	<u>\$ 9,039</u>	<u>\$ 25,022</u>	<u>\$ 36,064</u>	<u>\$ 56,054</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Fire Arms Training Fund	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot	Excess Levy Fund	Local Rd & St
Cash and investments - beginning	\$ 24,460	\$ 50,295	\$ 1,056,387	\$ 77,224	\$ 1,623,592	\$ 279,920
Receipts:						
Taxes	-	-	355	-	-	744,170
Licenses and permits	28,700	-	164	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	244,805	7,846	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,451	250,748	-	-	2,284
Total receipts	<u>28,700</u>	<u>14,451</u>	<u>496,072</u>	<u>7,846</u>	<u>-</u>	<u>746,454</u>
Disbursements:						
Personal services	-	-	1,362,160	-	-	-
Supplies	27,114	-	69,157	83,997	-	403,937
Other services and charges	-	-	113,450	-	-	379,181
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>27,114</u>	<u>-</u>	<u>1,544,767</u>	<u>83,997</u>	<u>-</u>	<u>783,118</u>
Excess (deficiency) of receipts over disbursements	<u>1,586</u>	<u>14,451</u>	<u>(1,048,695)</u>	<u>(76,151)</u>	<u>-</u>	<u>(36,664)</u>
Cash and investments - ending	<u>\$ 26,046</u>	<u>\$ 64,746</u>	<u>\$ 7,692</u>	<u>\$ 1,073</u>	<u>\$ 1,623,592</u>	<u>\$ 243,256</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund	County Highway	Omitted Property	Park & Rec Non Reverting
Cash and investments - beginning	\$ 8,635,721	\$ 7,058,099	\$ 16,080	\$ 2,232,154	\$ -	\$ 48,937
Receipts:						
Taxes	520,742	-	-	4,589,226	217,619	-
Licenses and permits	-	-	-	17,155	-	-
Intergovernmental receipts	38,649	-	-	-	-	-
Charges for services	-	-	76,047	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,200	-	-	65,088	-	90
Total receipts	<u>603,591</u>	<u>-</u>	<u>76,047</u>	<u>4,671,469</u>	<u>217,619</u>	<u>90</u>
Disbursements:						
Personal services	134,610	-	-	3,072,871	-	-
Supplies	1,398,007	-	64,506	386,953	-	6,985
Other services and charges	-	-	-	201,145	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,532,617</u>	<u>-</u>	<u>64,506</u>	<u>3,660,969</u>	<u>-</u>	<u>6,985</u>
Excess (deficiency) of receipts over disbursements	<u>(929,026)</u>	<u>-</u>	<u>11,541</u>	<u>1,010,500</u>	<u>217,619</u>	<u>(6,895)</u>
Cash and investments - ending	<u>\$ 7,706,695</u>	<u>\$ 7,058,099</u>	<u>\$ 27,621</u>	<u>\$ 3,242,654</u>	<u>\$ 217,619</u>	<u>\$ 42,042</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	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	\$ 119,619	\$ 9,453,508	\$ 378,962	\$ 29,040	\$ 2,906,886	\$ 11,828
Receipts:						
Taxes	-	-	677,947	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	50,173	-	-	-
Charges for services	22,405	-	-	150,650	-	-
Fines and forfeits	-	-	-	-	-	976
Other receipts	-	2,189,833	750	112,024	3,593,142	7,943
Total receipts	<u>22,405</u>	<u>2,189,833</u>	<u>728,870</u>	<u>262,674</u>	<u>3,593,142</u>	<u>8,919</u>
Disbursements:						
Personal services	88,277	-	173,489	221,660	-	-
Supplies	17,031	1,643,341	3,613	3,065	1,477,638	2,334
Other services and charges	-	-	380,509	62,983	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	562,202	-
Total disbursements	<u>105,308</u>	<u>1,643,341</u>	<u>557,611</u>	<u>287,708</u>	<u>2,039,840</u>	<u>2,334</u>
Excess (deficiency) of receipts over disbursements	<u>(82,903)</u>	<u>546,492</u>	<u>171,259</u>	<u>(25,034)</u>	<u>1,553,302</u>	<u>6,585</u>
Cash and investments - ending	<u>\$ 36,716</u>	<u>\$ 10,000,000</u>	<u>\$ 550,221</u>	<u>\$ 4,006</u>	<u>\$ 4,460,188</u>	<u>\$ 18,413</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Solid Waste User Fees	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 59,602	\$ 279,402	\$ 9,887,103	\$ 40,370	\$ -	\$ 75,742
Receipts:						
Taxes	3,549,013	-	650,807	-	-	7,447,574
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	20,345	712,586	-
Fines and forfeits	-	25,071	-	200	-	-
Other receipts	-	-	8,686	-	95,713	-
Total receipts	<u>3,549,013</u>	<u>25,071</u>	<u>659,493</u>	<u>20,545</u>	<u>808,299</u>	<u>7,447,574</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	80,850	2,014,959	16,655	474,428	2,355,544
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,549,013	-	-	-	-	-
Total disbursements	<u>3,549,013</u>	<u>80,850</u>	<u>2,014,959</u>	<u>16,655</u>	<u>474,428</u>	<u>2,355,544</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(55,779)</u>	<u>(1,355,466)</u>	<u>3,890</u>	<u>333,871</u>	<u>5,092,030</u>
Cash and investments - ending	<u>\$ 59,602</u>	<u>\$ 223,623</u>	<u>\$ 8,531,637</u>	<u>\$ 44,260</u>	<u>\$ 333,871</u>	<u>\$ 5,167,772</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Indiana Local Health Dept Trus	Unsafe Building Fund	Vehicle Inspection Fund	Gal/Casa Guardian User Fee Fd.	County 911	Lp Co Pioneer Cemetery Comm
Cash and investments - beginning	\$ 29,491	\$ 49,074	\$ 2,018	\$ 1,450	\$ 1,167,384	\$ (3,034)
Receipts:						
Taxes	-	-	-	-	-	34,389
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,430
Charges for services	-	-	-	-	1,594,716	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,759	1,675	2,890	1,500	2,700	150
<b>Total receipts</b>	<b>45,759</b>	<b>1,675</b>	<b>2,890</b>	<b>1,500</b>	<b>1,597,416</b>	<b>36,969</b>
Disbursements:						
Personal services	6,122	-	-	-	1,158,215	7,470
Supplies	26,930	3,250	1,401	-	4,543	1,097
Other services and charges	-	-	-	-	598,363	33,829
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
<b>Total disbursements</b>	<b>33,052</b>	<b>3,250</b>	<b>1,401</b>	<b>-</b>	<b>1,761,121</b>	<b>42,396</b>
Excess (deficiency) of receipts over disbursements	12,707	(1,575)	1,489	1,500	(163,705)	(5,427)
Cash and investments - ending	<u>\$ 42,198</u>	<u>\$ 47,499</u>	<u>\$ 3,507</u>	<u>\$ 2,950</u>	<u>\$ 1,003,679</u>	<u>\$ (8,461)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Co. User Fee Fund	Ditch Maintenance Fund	Cap. Improv. Hotel-Motel Tax	LP Animal Control Citation Fee	Animal Shelter Donations	Other Donation Funds
Cash and investments - beginning	\$ 240,684	\$ 1,005,786	\$ -	\$ 1,951	\$ 60,970	559,772
Receipts:						
Taxes	-	73,629	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	9,377	-	-	-	-
Fines and forfeits	265,138	-	-	-	-	-
Other receipts	-	-	1,663,612	775	231,551	28,041
Total receipts	<u>265,138</u>	<u>83,006</u>	<u>1,663,612</u>	<u>775</u>	<u>231,551</u>	<u>28,041</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,663,612	-	197,788	-
Other services and charges	-	199,119	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	219,755	-	-	-	-	510,080
Total disbursements	<u>219,755</u>	<u>199,119</u>	<u>1,663,612</u>	<u>-</u>	<u>197,788</u>	<u>510,080</u>
Excess (deficiency) of receipts over disbursements	<u>45,383</u>	<u>(116,113)</u>	<u>-</u>	<u>775</u>	<u>33,763</u>	<u>(482,040)</u>
Cash and investments - ending	<u>\$ 286,067</u>	<u>\$ 889,673</u>	<u>\$ -</u>	<u>\$ 2,726</u>	<u>\$ 94,733</u>	<u>\$ 77,732</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Group Health Ins Fund	Co. Liability Insurance	Payroll Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	I 94 US Route 421 TIF (1)
Cash and investments - beginning	\$ 5,308,807	45,767	\$ -	\$ (639,711)	\$ 34,125	\$ 30,418
Receipts:						
Taxes	-	-	-	235,443	-	232,200
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	63,581	158,791	-
Fines and forfeits	-	-	-	770	51,332	-
Other receipts	<u>8,274,138</u>	<u>2,330,893</u>	<u>18,372,888</u>	<u>26,517,073</u>	<u>640</u>	<u>72,423</u>
Total receipts	<u>8,274,138</u>	<u>2,330,893</u>	<u>18,372,888</u>	<u>26,816,867</u>	<u>210,763</u>	<u>304,623</u>
Disbursements:						
Personal services	-	-	18,372,775	26,784,999	-	-
Supplies	9,088,079	-	-	-	201,687	309,105
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,949,739	-	66,777	-	(185,432)
Total disbursements	<u>9,088,079</u>	<u>1,949,739</u>	<u>18,372,775</u>	<u>26,851,776</u>	<u>201,687</u>	<u>123,673</u>
Excess (deficiency) of receipts over disbursements	<u>(813,941)</u>	<u>381,154</u>	<u>113</u>	<u>(34,909)</u>	<u>9,076</u>	<u>180,950</u>
Cash and investments - ending	<u>\$ 4,494,866</u>	<u>\$ 426,921</u>	<u>\$ 113</u>	<u>\$ (674,620)</u>	<u>\$ 43,201</u>	<u>\$ 211,368</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	I 94 US Route 421 TIF (2)	Settlement Funds	Commercial Vehicle Excise	Excise Fund	Excess Sanitation	Fin. Institution Guaranteed Fd
Cash and investments - beginning	53,532	45,920	\$ 57,506	\$ 1,961,950	\$ 1,405	\$ 64,067
Receipts:						
Taxes	173,140	130,457,733	-	-	-	-
Licenses and permits	-	-	-	235,680	-	-
Intergovernmental receipts	-	-	463,244	10,202,610	-	716,287
Charges for services	-	-	-	107,570	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	477,890	-	-	3,119
Total receipts	<u>173,140</u>	<u>130,457,733</u>	<u>941,134</u>	<u>10,545,860</u>	<u>-</u>	<u>719,406</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	51,027	-	-	5,326,678	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	130,466,238	998,639	7,181,132	-	783,472
Total disbursements	<u>51,027</u>	<u>130,466,238</u>	<u>998,639</u>	<u>12,507,810</u>	<u>-</u>	<u>783,472</u>
Excess (deficiency) of receipts over disbursements	<u>122,113</u>	<u>(8,505)</u>	<u>(57,505)</u>	<u>(1,961,950)</u>	<u>-</u>	<u>(64,066)</u>
Cash and investments - ending	<u>\$ 175,645</u>	<u>\$ 37,415</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1,405</u>	<u>\$ 1</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	HEA 1001 St Hmtd Credit Fund	Final HEA 1001 - 2007-2008	Fines & Forfeitures	Infraction Judgement	Overweight Fund	Special Death Benefit Fees
Cash and investments - beginning	\$ 2,347,835	\$ 468,261	\$ 3,712	\$ 20,087	\$ -	\$ 905
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	4,428	266,839	95	14,380
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>4,428</u>	<u>266,839</u>	<u>95</u>	<u>14,380</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	7,842	251,202	32	13,225
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	468,261	-	-	-	-
Total disbursements	<u>-</u>	<u>468,261</u>	<u>7,842</u>	<u>251,202</u>	<u>32</u>	<u>13,225</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(468,261)</u>	<u>(3,414)</u>	<u>15,637</u>	<u>63</u>	<u>1,155</u>
Cash and investments - ending	<u>\$ 2,347,835</u>	<u>\$ -</u>	<u>\$ 298</u>	<u>\$ 35,724</u>	<u>\$ 63</u>	<u>\$ 2,060</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	State Sales Disclosure Fund	Coroners Education Fund	Cir Ct Adult Transfer Fees	SUP CT #4 Transfer Fees	Mortgage Recording Fee Fund	Asset Forfeitures
Cash and investments - beginning	\$ 920	\$ 1,430	\$ 1,844	5,840	\$ 670	\$ 39,726
Receipts:						
Taxes	16,160	5	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	15,694	-	3,125	8,890	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,314
Total receipts	<u>16,160</u>	<u>15,699</u>	<u>-</u>	<u>3,125</u>	<u>8,890</u>	<u>4,314</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	15,335	14,878	-	1,348	8,148	22,735
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>15,335</u>	<u>14,878</u>	<u>-</u>	<u>1,348</u>	<u>8,148</u>	<u>22,735</u>
Excess (deficiency) of receipts over disbursements	<u>825</u>	<u>821</u>	<u>-</u>	<u>1,777</u>	<u>742</u>	<u>(18,421)</u>
Cash and investments - ending	<u>\$ 1,745</u>	<u>\$ 2,251</u>	<u>\$ 1,844</u>	<u>\$ 7,616</u>	<u>\$ 1,412</u>	<u>\$ 21,305</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	DLGF Homestead Property Databa	Sex & Violent Offender - State	Child Restraint Fee	Inheritance Tax	Educational Plate Fund	CAGIT Distribution
Cash and investments - beginning	\$ 19,869	\$ 27	\$ 300	\$ 11,417	\$ 94	\$ -
Receipts:						
Taxes	-	-	-	52,386	1,781	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	180,698	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	991	4,310	-	113	10,681,728
<b>Total receipts</b>	<b>180,698</b>	<b>991</b>	<b>4,310</b>	<b>52,386</b>	<b>1,894</b>	<b>10,681,728</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	116,067	918	4,050	-	1,838	-
Other services and charges	-	-	-	63,803	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	10,681,728
<b>Total disbursements</b>	<b>116,067</b>	<b>918</b>	<b>4,050</b>	<b>63,803</b>	<b>1,838</b>	<b>10,681,728</b>
Excess (deficiency) of receipts over disbursements	64,631	73	260	(11,417)	56	-
Cash and investments - ending	\$ 84,500	\$ 100	\$ 560	\$ -	\$ 150	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	CEDIT Distribution	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99	Inmate Trust Fund
Cash and investments - beginning	\$ -	\$ 98	\$ 219,190	\$ 518,545	\$ 311,126	\$ 45,728
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,703,474	-	44,617	67,126	44,617	603,768
Total receipts	<u>9,703,474</u>	<u>-</u>	<u>44,617</u>	<u>67,126</u>	<u>44,617</u>	<u>603,768</u>
Disbursements:						
Personal services	-	-	-	-	30,319	-
Supplies	-	-	-	7,690	24,424	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,703,474	-	-	-	-	603,681
Total disbursements	<u>9,703,474</u>	<u>-</u>	<u>-</u>	<u>7,690</u>	<u>54,743</u>	<u>603,681</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>44,617</u>	<u>59,436</u>	<u>(10,126)</u>	<u>87</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ 263,807</u>	<u>\$ 577,981</u>	<u>\$ 301,000</u>	<u>\$ 45,815</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	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	\$ 12,522	\$ 7,429	\$ 66,959	\$ 15,707	\$ 1,359	\$ 12,987
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,846
Fines and forfeits	-	-	-	-	-	-
Other receipts	241,866	14,530	223	71,667	10,172	-
Total receipts	<u>241,866</u>	<u>14,530</u>	<u>223</u>	<u>71,667</u>	<u>10,172</u>	<u>7,846</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	7,780
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	236,744	2,500	-	52,853	8,406	-
Total disbursements	<u>236,744</u>	<u>2,500</u>	<u>-</u>	<u>52,853</u>	<u>8,406</u>	<u>7,780</u>
Excess (deficiency) of receipts over disbursements	<u>5,122</u>	<u>12,030</u>	<u>223</u>	<u>18,814</u>	<u>1,767</u>	<u>66</u>
Cash and investments - ending	<u>\$ 17,644</u>	<u>\$ 19,459</u>	<u>\$ 67,182</u>	<u>\$ 34,521</u>	<u>\$ 3,126</u>	<u>\$ 13,053</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (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
Cash and investments - beginning	\$ 511,033	\$ 59,851	\$ 44,439	\$ 24	\$ 16,396	\$ 8,366
Receipts:						
Taxes	-	-	2,083	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,280	2,940	126,215	-	9,780	520
Total receipts	<u>55,280</u>	<u>2,940</u>	<u>128,298</u>	<u>-</u>	<u>9,780</u>	<u>520</u>
Disbursements:						
Personal services	100,882	-	-	-	10,764	-
Supplies	-	-	59,386	-	-	1,286
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>100,882</u>	<u>-</u>	<u>59,386</u>	<u>-</u>	<u>10,764</u>	<u>1,286</u>
Excess (deficiency) of receipts over disbursements	<u>(45,602)</u>	<u>2,940</u>	<u>68,912</u>	<u>-</u>	<u>(984)</u>	<u>(766)</u>
Cash and investments - ending	<u>\$ 465,431</u>	<u>\$ 62,791</u>	<u>\$ 113,351</u>	<u>\$ 24</u>	<u>\$ 15,412</u>	<u>\$ 7,600</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Contractor Registration Fee	LPC Adult Probation Supp	Sup Ct #2 Adult Supplemental	Suppl. Juvenile Circuit Court	Pioneer Cemetery Donation Fund	Common School Principal
Cash and investments - beginning	\$ 355,474	\$ 448,216	\$ 5,650	\$ 4,683	\$ 557	\$ 668
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	272,326	-	12,275	-	-
Other receipts	81,199	-	-	-	-	-
Total receipts	<u>81,199</u>	<u>272,326</u>	<u>-</u>	<u>12,275</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	96,943	16,704	-	-	-	-
Supplies	16,151	53,759	5,650	15,379	-	-
Other services and charges	25,840	103,749	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,724	26,215	-	-	-	-
Other disbursements	-	25,000	-	-	-	-
Total disbursements	<u>140,658</u>	<u>225,427</u>	<u>5,650</u>	<u>15,379</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(59,459)</u>	<u>46,899</u>	<u>(5,650)</u>	<u>(3,104)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 296,015</u>	<u>\$ 495,115</u>	<u>\$ -</u>	<u>\$ 1,579</u>	<u>\$ 557</u>	<u>\$ 668</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Veterans Treatment Court	2004 Reassessment	Pros. Pretrial Div. & Deferral	Lp Co. Alcohol & Drug Ser. Fee	Domestic Relations	Law Enforce Contin Education
Cash and investments - beginning	\$ 975	\$ 900	\$ 33,424	\$ -	\$ 54,760	\$ 256,310
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	9,896	-
Fines and forfeits	-	-	-	-	-	26,018
Other receipts	-	-	208,413	139,507	-	-
Total receipts	-	-	208,413	139,507	9,896	26,018
Disbursements:						
Personal services	-	-	66,694	128,332	-	-
Supplies	-	-	103,792	2,040	-	26,054
Other services and charges	-	-	-	9,135	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	14,523	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	185,009	139,507	-	26,054
Excess (deficiency) of receipts over disbursements	-	-	23,404	-	9,896	(36)
Cash and investments - ending	<u>\$ 975</u>	<u>\$ 900</u>	<u>\$ 56,828</u>	<u>\$ -</u>	<u>\$ 64,656</u>	<u>\$ 256,274</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Eleven Co. Drainage Bd. Fund	Co General Adult Prob Ser Fund	Mc Cir Ct Juv Prob User Fees	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance
Cash and investments - beginning	\$ 106	\$ 607	\$ 1,982	\$ 628	\$ 6,717	\$ 900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	645	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,570	-	64,651	-
Total receipts	-	-	7,215	-	64,651	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,000	-	56,277	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	2,000	-	56,277	-
Excess (deficiency) of receipts over disbursements	-	-	5,215	-	8,374	-
Cash and investments - ending	<u>\$ 106</u>	<u>\$ 607</u>	<u>\$ 7,197</u>	<u>\$ 628</u>	<u>\$ 15,091</u>	<u>\$ 900</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Communicable Disease	Serv-Safe Non-Reverting	Water Lab Non Reverting Fund	KIDC Project TIF	400 N & 950 W W Project #2	GIS Copy Supply
Cash and investments - beginning	\$ 146,032	\$ 4,571	\$ -	\$ 115,489	\$ 1,687	\$ 114
Receipts:						
Taxes	-	-	-	126,155	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	71,893	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,368	3,640	-	-	-	-
Total receipts	<u>65,368</u>	<u>3,640</u>	<u>71,893</u>	<u>126,155</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	62,604	5,672	-	88,924	311	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>62,604</u>	<u>5,672</u>	<u>-</u>	<u>88,924</u>	<u>311</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,764</u>	<u>(2,032)</u>	<u>71,893</u>	<u>37,231</u>	<u>(311)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 148,796</u>	<u>\$ 2,539</u>	<u>\$ 71,893</u>	<u>\$ 152,720</u>	<u>\$ 1,376</u>	<u>\$ 114</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sale Of County Owned Property	Community Corrections Building	Kingsbury Ind Pk Economic Dev	Friends of the Barns	3-County Drainage Board	Community Sign Fund
Cash and investments - beginning	\$ 64,481	\$ 158,303	\$ 138,180	\$ 2,120	\$ 9,745	\$ 574
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,600	-	-
Total receipts	-	-	-	2,600	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	4,721	1,429	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	4,721	1,429	-
Excess (deficiency) of receipts over disbursements	-	-	-	(2,121)	(1,429)	-
Cash and investments - ending	\$ 64,481	\$ 158,303	\$ 138,180	\$ (1)	\$ 8,316	\$ 574

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Jury Fee Fund	Sidewalk Project Donation Fund	Win Tax Fund/ Riverboat	Telephone Commissions Fund	Rolling Prairie Sewer Project	US 421 Storm Water Project
Cash and investments - beginning	\$ -	\$ -	\$ 923,334	\$ 3,348	\$ 132,337	\$ 6,530
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	16,526	-	-	-	-	-
Other receipts	60,590	3,565	322,993	666	-	-
Total receipts	<u>77,116</u>	<u>3,565</u>	<u>322,993</u>	<u>666</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	77,116	-	244,993	-	5,146	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>77,116</u>	<u>-</u>	<u>244,993</u>	<u>-</u>	<u>5,146</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,565</u>	<u>78,000</u>	<u>666</u>	<u>(5,146)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,565</u>	<u>\$ 1,001,334</u>	<u>\$ 4,014</u>	<u>\$ 127,191</u>	<u>\$ 6,530</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Fair Security Fund	Community Corrections Fund	JSC Elect Monitor & Home Deten	Co. Sheriff Cont Education	Subdivision Bond Trust Fund	Center Twp. Poor Relief
Cash and investments - beginning	\$ -	\$ 81,039	\$ 36,901	\$ 39,221	\$ 40,176	\$ (91)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	26,059	-	-	18,480	-	-
Fines and forfeits	-	1,012,068	-	-	-	-
Other receipts	-	16,845	12,444	13,259	-	91
Total receipts	<u>26,059</u>	<u>1,028,913</u>	<u>12,444</u>	<u>31,739</u>	<u>-</u>	<u>91</u>
Disbursements:						
Personal services	3,134	552,265	-	-	-	-
Supplies	22,925	44,967	-	23,138	-	-
Other services and charges	-	261,130	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>26,059</u>	<u>858,362</u>	<u>-</u>	<u>23,138</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>170,551</u>	<u>12,444</u>	<u>8,601</u>	<u>-</u>	<u>91</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 251,590</u>	<u>\$ 49,345</u>	<u>\$ 47,822</u>	<u>\$ 40,176</u>	<u>\$ -</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Regional Planner	Edward Byrne Justice Grant	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant	Law Enforcement Fund	Prosec. Victim Advocate Grant
Cash and investments - beginning	\$ (156,421)	\$ 45	\$ 7	\$ 1,967	\$ 130	\$ (7,411)
Receipts:						
Taxes	196,507	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,434	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	97,835
Total receipts	<u>210,941</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,835</u>
Disbursements:						
Personal services	-	-	-	-	-	107,945
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,945</u>
Excess (deficiency) of receipts over disbursements	<u>210,941</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,110)</u>
Cash and investments - ending	<u>\$ 54,520</u>	<u>\$ 45</u>	<u>\$ 7</u>	<u>\$ 1,967</u>	<u>\$ 130</u>	<u>\$ (17,521)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	EMA Homeland Security Grant	Adult Protective Services	Bioterrorism Grant Fund	JSC Food Program	Community Development Block Gr	Pre-Disaster Mitigation Grant
Cash and investments - beginning	\$ (9,871)	\$ (9,387)	\$ 83	\$ 2,483	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,871	182,487	-	22,739	12,900	-
Total receipts	<u>9,871</u>	<u>182,487</u>	<u>-</u>	<u>22,739</u>	<u>12,900</u>	<u>-</u>
Disbursements:						
Personal services	-	181,637	-	-	-	-
Supplies	-	9,647	-	23,252	-	-
Other services and charges	-	-	-	-	12,900	16,555
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>191,284</u>	<u>-</u>	<u>23,252</u>	<u>12,900</u>	<u>16,555</u>
Excess (deficiency) of receipts over disbursements	<u>9,871</u>	<u>(8,797)</u>	<u>-</u>	<u>(513)</u>	<u>-</u>	<u>(16,555)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (18,184)</u>	<u>\$ 83</u>	<u>\$ 1,970</u>	<u>\$ -</u>	<u>\$ (16,555)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	EMA Performance Grant 15	Court Improvement Program 14	Operation Pull Over Grant 14	DUI Task Force Indiana 14	CMAQ E-85 Fuel Grant	DUI Task Force Indiana 15
Cash and investments - beginning	\$ -	\$ 6,582	\$ 66	\$ 219	\$ (9,454)	\$ (663)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,034	-	-	-	24,199	37,301
Total receipts	<u>14,034</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,199</u>	<u>37,301</u>
Disbursements:						
Personal services	-	-	-	-	-	36,638
Supplies	14,034	-	-	-	14,745	-
Other services and charges	-	6,248	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,034</u>	<u>6,248</u>	<u>-</u>	<u>-</u>	<u>14,745</u>	<u>36,638</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(6,248)</u>	<u>-</u>	<u>-</u>	<u>9,454</u>	<u>663</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 66</u>	<u>\$ 219</u>	<u>\$ -</u>	<u>\$ -</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Operation Pull Over Grant 15	CMAQ E-85 Fuel Grant 15	Countywide Sign Grant	Bridge Inspection Grant	CMAQ Lincoln Trail Grant	Sidewalk Improvement Grant
Cash and investments - beginning	\$ (3,830)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,240	29,342	2,668	75,294	71,559	10,515
Total receipts	<u>29,240</u>	<u>29,342</u>	<u>2,668</u>	<u>75,294</u>	<u>71,559</u>	<u>10,515</u>
Disbursements:						
Personal services	25,401	-	-	-	-	-
Supplies	-	30,727	16,008	56,230	34,923	46,915
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>25,401</u>	<u>30,727</u>	<u>16,008</u>	<u>56,230</u>	<u>34,923</u>	<u>46,915</u>
Excess (deficiency) of receipts over disbursements	<u>3,839</u>	<u>(1,385)</u>	<u>(13,340)</u>	<u>19,064</u>	<u>36,636</u>	<u>(36,400)</u>
Cash and investments - ending	<u>\$ 9</u>	<u>\$ (1,385)</u>	<u>\$ (13,340)</u>	<u>\$ 19,064</u>	<u>\$ 36,636</u>	<u>\$ (36,400)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	SHSP Hazmat Grant 15	JBAG Grant 2015	Johnson Rd Intersection Grant	CR 875 Bridge #18 Grant	Public Health Prep Ebola Grant	DUI Task Force Indiana 16
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,778	2,588	87,458	61,835	11,513	-
Total receipts	<u>2,778</u>	<u>2,588</u>	<u>87,458</u>	<u>61,835</u>	<u>11,513</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	1,170
Supplies	2,778	-	87,458	87,465	229	-
Other services and charges	-	1,500	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,588	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,778</u>	<u>4,088</u>	<u>87,458</u>	<u>87,465</u>	<u>229</u>	<u>1,170</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,500)</u>	<u>-</u>	<u>(25,630)</u>	<u>11,284</u>	<u>(1,170)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,500)</u>	<u>\$ -</u>	<u>\$ (25,630)</u>	<u>\$ 11,284</u>	<u>\$ (1,170)</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	950 W Road Construction Grant	EMA Perform Sub Grant 2015	Operation Pull Over Grant 16	2014 Homeland Security Grant	Non Reverting MS 4 Fund	Pictometry Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 27,279	\$ 3,384
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	66,289	-	-	15,234	31,450	-
Total receipts	<u>66,289</u>	<u>-</u>	<u>-</u>	<u>15,234</u>	<u>31,450</u>	<u>-</u>
Disbursements:						
Personal services	-	-	6,296	-	-	-
Supplies	66,289	5,069	-	15,234	1,830	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>66,289</u>	<u>5,069</u>	<u>6,296</u>	<u>15,234</u>	<u>1,830</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(5,069)</u>	<u>(6,296)</u>	<u>-</u>	<u>29,620</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (5,069)</u>	<u>\$ (6,296)</u>	<u>\$ -</u>	<u>\$ 56,899</u>	<u>\$ 3,384</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	MS4 Bond Fund	Court Reform Grant	Adult CTP Grant	Comm. Corrections State Grant	Juv. Service Cntr State Grants	Fire & Bldg Sacs Training Grant
Cash and investments - beginning	\$ 949,384	\$ 15,000	\$ 43,052	\$ (96,459)	\$ 29,915	\$ 144
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,185	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	9,625	506,109	34,179	-
Total receipts	<u>9,185</u>	<u>-</u>	<u>9,625</u>	<u>506,109</u>	<u>34,179</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	543,832	14,367	-
Supplies	-	-	-	22,154	-	-
Other services and charges	-	15,000	-	7,074	12,698	-
Debt service - principal and interest	941,884	-	-	-	-	-
Capital outlay	-	-	16,780	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>941,884</u>	<u>15,000</u>	<u>16,780</u>	<u>573,060</u>	<u>27,065</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(932,699)</u>	<u>(15,000)</u>	<u>(7,155)</u>	<u>(66,951)</u>	<u>7,114</u>	<u>-</u>
Cash and investments - ending	<u>\$ 16,685</u>	<u>\$ -</u>	<u>\$ 35,897</u>	<u>\$ (163,410)</u>	<u>\$ 37,029</u>	<u>\$ 144</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Recycled Road Fund	Co-Op Ext & MH Build Indiana	First Responder Equip Grant	Co. Halt Environmental Fund	Comm Corr Sub Abuse Grant	Family Court Fund
Cash and investments - beginning	\$ 23	\$ 14,176	\$ 774	\$ 59,287	\$ 82	\$ 32
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 23</u>	<u>\$ 14,176</u>	<u>\$ 774</u>	<u>\$ 59,287</u>	<u>\$ 82</u>	<u>\$ 32</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Neighborhood Court Fund	Emergency Mgmt. Performance Gr	GAL/CASA Grant	Court Interpreter Grant 12	Family Court Fund 12	Sheriff's Award Fund
Cash and investments - beginning	\$ 2,824	\$ -	\$ -	\$ 4	\$ 48	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	500	38,696	47,643	-	-	-
Total receipts	500	38,696	47,643	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	38,696	42,585	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	38,696	42,585	-	-	-
Excess (deficiency) of receipts over disbursements	500	-	5,058	-	-	-
Cash and investments - ending	\$ 3,324	\$ -	\$ 5,058	\$ 4	\$ 48	\$ 1

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Court Interpreter Grant 13	Court Reform Grant 13	IN Lake Michigan Coastal Grant	Local Health Maint Fund 14	Family Court Grant 14	JDAI Grant 2014
Cash and investments - beginning	\$ 83	\$ (22,290)	\$ 875	\$ 10,968	\$ 7,047	\$ 47,455
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,241	30	-	-	30,813
Total receipts	-	2,241	30	-	-	30,813
Disbursements:						
Personal services	-	-	-	4,528	-	-
Supplies	-	2,058	775	6,440	-	2,626
Other services and charges	75	-	-	-	7,047	57,954
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,688
Other disbursements	-	-	-	-	-	-
Total disbursements	75	2,058	775	10,968	7,047	78,268
Excess (deficiency) of receipts over disbursements	(75)	183	(745)	(10,968)	(7,047)	(47,455)
Cash and investments - ending	\$ 8	\$ (22,107)	\$ 130	\$ -	\$ -	\$ -

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Public Health Preparedness Gr	Michigan City Enrichment Grant	Adult Guardianship Fund	Indiana Lake Michigan Beach 14	Court Interpreter Grant 14	Problem Solving Court Grant 14
Cash and investments - beginning	\$ -	\$ 1,750	\$ 22,685	\$ 8,075	\$ 3,479	\$ 1,806
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,074	-	40,625	13,209	-	-
Total receipts	<u>20,074</u>	<u>-</u>	<u>40,625</u>	<u>13,209</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	9,150	-	-
Supplies	20,074	-	-	12,832	-	1,521
Other services and charges	-	1,750	-	-	3,479	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>20,074</u>	<u>1,750</u>	<u>-</u>	<u>21,982</u>	<u>3,479</u>	<u>1,521</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,750)</u>	<u>40,625</u>	<u>(8,773)</u>	<u>(3,479)</u>	<u>(1,521)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,310</u>	<u>\$ (698)</u>	<u>\$ -</u>	<u>\$ 285</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Court Improvement Grant 15	EMPG Competitive Grant	Local Health Maint Fund	Family Court Grant 15	MC Enrichment Grant 15	Marine Patrol Grant 15	Court Interpreter Grant 15
Cash and investments - beginning	\$ (660)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,100	8,478	79,113	15,000	3,500	7,500	5,819
Total receipts	<u>13,100</u>	<u>8,478</u>	<u>79,113</u>	<u>15,000</u>	<u>3,500</u>	<u>7,500</u>	<u>5,819</u>
Disbursements:							
Personal services	-	-	60,416	-	-	-	-
Supplies	-	8,477	5,170	-	-	3,169	-
Other services and charges	1,590	-	-	10,150	3,000	-	4,056
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,590</u>	<u>8,477</u>	<u>65,586</u>	<u>10,150</u>	<u>3,000</u>	<u>3,169</u>	<u>4,056</u>
Excess (deficiency) of receipts over disbursements	<u>11,510</u>	<u>1</u>	<u>13,527</u>	<u>4,850</u>	<u>500</u>	<u>4,331</u>	<u>1,763</u>
Cash and investments - ending	<u>\$ 10,850</u>	<u>\$ 1</u>	<u>\$ 13,527</u>	<u>\$ 4,850</u>	<u>\$ 500</u>	<u>\$ 4,331</u>	<u>\$ 1,763</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Problem Solving Court Grant 15	JDAI Grant 15	Court Alcohol & Drug Grant 15	Drug Prosecution Grant	Treasurer Cash Book	Clerk Cash Book	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,642,181	2,620,207	\$ 83,596,053
Receipts:							
Taxes	-	-	-	-	-	-	191,579,947
Licenses and permits	-	-	-	-	-	-	339,830
Intergovernmental receipts	-	-	-	-	-	-	13,904,767
Charges for services	-	-	-	-	-	-	13,653,777
Fines and forfeits	-	-	-	-	-	-	2,647,043
Other receipts	7,500	108,406	2,998	5,623	5,018,159	9,312,169	104,861,506
Total receipts	7,500	108,406	2,998	5,623	5,018,159	9,312,169	326,986,870
Disbursements:							
Personal services	-	-	-	-	-	-	83,646,008
Supplies	7,201	473	2,998	2,920	-	-	39,625,531
Other services and charges	-	35,347	-	-	-	-	10,100,720
Debt service - principal and interest	-	-	-	-	-	-	941,884
Capital outlay	-	2,020	-	-	-	-	145,447
Other disbursements	-	-	-	-	4,642,181	9,022,060	185,656,763
Total disbursements	7,201	37,840	2,998	2,920	4,642,181	9,022,060	320,116,353
Excess (deficiency) of receipts over disbursements	299	70,566	-	2,703	375,978	290,109	6,870,517
Cash and investments - ending	\$ 299	\$ 70,566	\$ -	\$ 2,703	\$ 5,018,159	\$ 2,910,316	\$ 90,466,570

LAPORTE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Tax Exempt Lease Bonds	Court House Remodel	\$ 8,000,000	\$ 673,020
Economic Development Revenue Bonds	I94/US421 Lifeplex Executive Park	<u>2,000,000</u>	<u>145,000</u>
Totals		<u>\$ 10,000,000</u>	<u>\$ 818,020</u>

LAPORTE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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	19,888,525
Total capital assets	\$ 59,545,925

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 2015-007 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, 2015.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-008. 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-006, 2015-007, and 2015-008, that we consider to be material weaknesses.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. 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, 2015

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	FY2015	\$ -	\$ 7,202
National School Lunch Program		10.555	FY2015	-	17,384
Total - Child Nutrition Cluster				-	24,586
Total - Department of Agriculture				-	24,586
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Community Development Block Grant	Indiana Office of Community & Rural Affairs	14.228	EDS #A192-14-PL-13-019	-	12,900
Total - Department of Housing and Urban Development				-	12,900
<u>Department of Justice</u>					
Juvenile Accountability Block Grants Juvenile Accountability Block Grant	Indiana Criminal Justice Institute	16.523	JBAG Grant 2015	-	2,588
Title V_Delinquency Prevention Program Juvenile Detention Alternatives Initiative	Indiana Department of Correction	16.548	EDS #D12-4-026	-	78,268
Crime Victim Assistance Prosecutor Victim Advocate Grant	Indiana Criminal Justice Institute	16.575	CASA	-	85,220
Total - Department of Justice				-	166,076
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
CMAQ Fuel Grant			DES #1400571	-	23,465
CMAQ Fuel Grant			DES #1297707	-	24,204
Johnson Road Intersection Grant			DES #1382219	-	82,821
950 W Road Construction Grant			DES #1173472	-	49,220
CMAQ Lincoln Trail Grant			DES #1382604	-	64,574
CR 875 Bridge #18 Grant			DES #1383479	-	51,830
Countywide Sign Grant			DES #1401042	-	2,401
Bridge Inspection Grant			DES #1297092	-	63,864
Sidewalk Improvement Grant			DES #1400774	-	8,412
Total - Highway Planning and Construction Cluster				-	370,791
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	EDS #D3-15-8944	-	29,240

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

LAPORTE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015  
(Continued)

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 Transportation (continued)</u>					
Highway Safety Cluster (continued)					
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana	Indiana Criminal Justice Institute	20.601	FY2015	-	36,744
Total - Highway Safety Cluster				-	65,984
Total - Department of Transportation				-	436,775
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness and Emergency Response					
	Indiana State Department of Health	93.074	U90TP000521 A70-5-0532384	-	229
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	20,074
Child Support Enforcement					
	Indiana Department of Child Services	93.563			
Pros Title IV-D Incentive			FY2015	-	7,690
Clerk Title IV-D Incentive			FY2015	-	54,743
Clerk Title IV-D General Fund			FY2015	-	61,738
Title IV-D Indirect General Fund			FY2015	-	124,656
Pros Title IV-D General Fund			FY2015	-	465,313
Total - Child Support Enforcement				-	714,140
State Court Improvement Program	Indiana Supreme Court	93.586	LaPorte-CIP-2014BT	-	1,590
Total - Department of Health and Human Services				-	736,033
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012	EDS #E11-15-0009	-	1,585
Emergency Management Performance Grants					
Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	EDS# C44P-6-004B	-	14,034
Emergency Management Competitive Grant			EDS# C44P-5-501B	-	8,745
Total - Emergency Management Performance Grants				-	22,779
State Homeland Security Program (SHSP)					
Homeland Security Grant	Indiana Department of Homeland Security	97.073	EMW-2014-SS-00138	-	15,214
SHSP Hazmat Grant			C44P-5-654B	-	2,778
Total - State Homeland Security Program (SHSP)				-	17,992
Total - Department of Homeland Security				-	42,356
Total federal awards expended				\$ -	\$ 1,418,726

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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-133, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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; Unmodified 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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Qualified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2015-001 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR**

*Condition*

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

1. Financial close and reporting: The County Auditor did not have controls in place to ensure that the financial records were closed and properly reported at year end. Because the records were not properly closed, errors occurred. The County Auditor's accounting software did not prevent the manual entry of the date. In January 2015, receipts and checks were issued with a December 2014 date, even though receipts and checks had already been issued with a 2015 date.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. **Monitoring of Controls:** The County Auditor had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the County Auditor to monitor and assess the quality of the system of internal control.
3. **Preparation of Financial Statement:** The County Auditor 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 (AFR) and the financial statement. There were no controls to prevent, or detect and correct, material misstatements. In addition, management of the County Auditor had not established a process for final review of the financial statement after compilation.

The financial information entered into the Indiana Gateway for Government Units financial system, which is the source of the AFR and the County's financial statement, contained numerous errors and did not properly reflect the financial activity of the County. The AFR and the financial statement did not agree with the County's ledger for the following funds:

1. The Conversion Fund, Other Donation Funds, Co. Liability Insurance fund, I 94 US Route 421 TIF (2) fund, Settlement Funds, SUP CT #4 Transfer Fees fund, Treasurer Cash Book fund, and Clerk Cash Book fund were not reported.
2. The Inmate Trust Fund and the Sheriff's Commissary Fund receipts and disbursements were not included. The beginning balances also did not agree with the prior year's ending balances by \$20,261 and \$5,800, respectively.
3. The Neil Thompson Scholarship Fund receipts and disbursements were not included and the Neil Thompson Scholarship Investment fund receipts were not reported.
4. The Community Corrections Commissary Fund and the Community Corrections Resident Fund receipts and disbursements were not reported.

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

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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. . . ."

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."

*Cause*

Management of the County Auditor 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 enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County Auditor 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 2015-002 - 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. Five grants were not included, which understated the federal expenditures by \$125,721 as follows:
  - a. Two Department of Health and Human Services grants expenditures totaling \$21,664.
  - b. Department of Justice grant expenditures of \$78,268.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- c. Department of Transportation grant expenditures of \$24,204.
- d. Department of Homeland Security grant expenditures of \$1,585.
- 2. Child Support Enforcement program expenditures were overstated by \$31,454.
- 3. Department of Transportation program expenditures were overstated by \$57,275.
- 4. Department of Justice program expenditures were overstated by \$1,269.
- 5. Department of Agriculture program noncash assistance was understated by \$1,855.
- 6. Amount of Loans Outstanding was overstated by \$1,158,118.

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. . . ."

2 CFR section 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR section 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*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.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2015-003 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY TREASURER**

*Condition*

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

1. Lack of Segregation of Duties: The County Treasurer had not separated incompatible activities related to the recording and processing of property taxes. One person reconciled property taxes but did not retain the documents that supported the reconciliation.
2. Monitoring of Controls: The County Treasurer had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the County Treasurer to monitor and assess the quality of the system of internal control.
3. Preparation of Financial Statement: The County Treasurer had not identified risks to the preparation of a reliable financial statement and, as a result, failed to design effective controls over the preparation of the Supplemental Annual Report to prevent, or detect and correct, material misstatements.

The County Treasurer did not prepare and submit a Supplemental Annual Report for inclusion in the County's Annual Financial Report (AFR) and financial statement. As noted in Finding 2015-001, the Treasurer Cash Book Fund was not reported in the AFR 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.

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)

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."

*Cause*

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

*Effect*

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County Treasurer 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 2015-004 - 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.
  - a. One employee from the Clerk's office in LaPorte took the daily collections to the depository, recorded the 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.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- c. One employee at both of the Clerk's offices receipted in 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. . . ."

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

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

*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 reporting and transactions.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish controls could have enabled 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, 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 2015-005 - 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.

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. . . .

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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 2015-006 - 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): FY2015  
Pass-Through Entity: Indiana Department of Child Services

This is a repeat of finding number 2014-006 from the immediate prior year.

*Condition*

An effective internal control system was not in place at the County Prosecutor's office in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.

*Cash Management*

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

*Context*

The lack of effective controls over Cash Management was a systemic problem.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

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

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Cash Management compliance requirement. 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 establish controls, including segregation of duties, related to the grant agreement and the 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.

**FINDING 2015-007 - 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): FY 2015  
Pass-Through Entity: Indiana Department of Child Services

This is a repeat of finding number 2014-007 from the immediate prior year.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

An effective internal control system was not in place at the County to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. The controls to determine if expenditures were an allowable cost were not effective.

*County Auditor*

The principles for allowable costs apply whether or not a particular item of cost is properly treated as a direct cost or an indirect (F&A) cost. These costs were allocated to specific benefitted areas within the Cost Allocation Plan that determined the indirect cost received by the County. The following unallowable costs totaling \$221,772 occurred in 2013 and were included in the 2013 Cost Allocation Plan for use in 2015:

1. Supporting documentation for \$39,795 in federal expenditures (costs) was not provided for audit.
2. A transfer of \$125,618 was included in the costs in error.
3. Contributions to not-for-profits of \$51,867 were included in the costs in error.
4. Other costs of \$4,492 which were not allowable were included.

*Clerk of the Circuit Court*

Costs of \$4,924 for telephone and postage were reimbursed to the Clerk of the Circuit Court; however, those costs were also included in the Cost Allocation Plan for indirect costs of the Child Support Enforcement grant.

*Context*

*County Auditor*

Seventeen of the fifty claims tested either did not have the required supporting documentation or were unallowable costs for the County Auditor's Indirect Cost Allocation Plan.

*Clerk of the Circuit Court*

The costs for telephone and postage were included in every Monthly Expense Claim for 2015.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.420 states:

"This section provides principles to be applied in establishing the allowability of certain items involved in determining cost, in addition to the requirements of Subtitle II. Basic Considerations of this subpart. These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost, and based on the principles described in §§200.402 Composition of costs through 200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs. In case of a discrepancy between the provisions of a specific Federal award and the provisions below, the Federal award governs. Criteria outlined in §200.403 Factors affecting allowability of costs must be applied in determining allowability. See also §200.102 Exceptions."

2 CFR 200.402 states:

"*Total cost.* The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits."

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards: . . .

(g) Be adequately documented. . . ."

2 CFR 200.434(a) states: "Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities, are unallowable."

*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 \$221,772 were identified.

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and Allowable Costs/Cost Principles compliance requirement.

We also recommended that the County comply with the Allowable Costs/Cost Principles compliance requirement.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2015-008 - 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): FY2015

Pass-Through Entity: Indiana Department of Child Services

This is a repeat of finding number 2014-008 from the immediate prior year.

*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 requirements. There were no controls for the County Prosecutor's office to ensure that required reports were accurate prior to submission. The controls for the Clerk of the Circuit Court's (Clerk) office were not effective to ensure that required reports were accurate prior to submission.

*Clerk of the Circuit Court*

1. The Clerk's office did not submit a Quarterly Incentive Expenditure report for the first quarter in 2015.
2. The Quarterly Incentive Expenditure report for the second quarter was not completed correctly and it was not supported by the County's financial records.
3. The Quarterly Incentive Expenditure report for the third quarter included adjustments for the prior quarter that were not supported by the County's financial records.
4. There was no documentation that the Clerk's office submitted the Quarterly Incentive Balance reports for 2015.

*Context*

*County Prosecutor*

The lack of effective controls was a systemic problem.

*Clerk of the Circuit Court*

One Quarterly Incentive Expenditure report was not completed, one was not completed correctly, and one was not supported by the County's financial records. None of the Quarterly Incentive Balance reports were submitted for 2015.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.302 states in part:

"(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . ."

(b) The financial management system of each non-Federal entity must provide for the following. . .

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements . . ."

*Cause*

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

*Effect*

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement or the compliance requirement. 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, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

We also recommended that the County comply with the Reporting compliance requirement.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

#### 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 2014-001**

Fiscal year in which the finding initially occurred: 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: Jo Eileen Winski  
Contact Phone Number:

Status of Audit Finding:

This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in March 2017 and we have not had time to develop and implement new procedures to address this issue.

**FINDING 2014-002**

Fiscal year in which the finding initially occurred: 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: Jo Eileen Winski  
Contact Phone Number:

Status of Audit Finding:

This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in March 2017 and we have not had time to develop and implement new procedures to address this issue.

**FINDING 2014-003**

Fiscal year in which the finding initially occurred: 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: Jo Eileen Winski  
Contact Phone Number:

Status of Audit Finding:

This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in March 2017 and we have not had time to develop and implement new procedures to address this issue.

**FINDING 2014-007**

Fiscal year in which the finding initially occurred: 2014

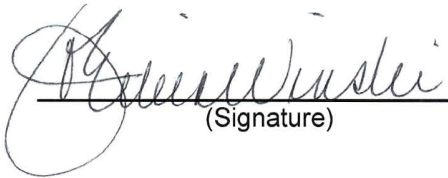
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Jo Eileen Winski

Contact Phone Number:

Status of Audit Finding:

This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in March 2017 and we have not had time to develop and implement new procedures to address this issue.

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

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

3/2/2017  
\_\_\_\_\_  
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

### **FINDING 2014-001**

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A

Contact Person Responsible for Corrective Action: Lynne F. Spevak

Contact Phone Number: (219) 325-5575

Status of Audit Finding: This has not been corrected. This finding was communicated to us during the most recent audit which was completed in Fall 2016/Spring 2017 and we have not had time to develop and implement new procedures to address this issue.

### **FINDING 2014-002**

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A

Contact Person Responsible for Corrective Action: Lynne F. Spevak

Contact Phone Number: (219) 325-5575

Status of Audit Finding: This has not been corrected. This finding was communicated to us during the most recent audit which was completed in Fall 2016/Spring 2017 and we have not had time to develop and implement new procedures to address this issue.

Lynne F. Spevak  
La Porte County Treasurer  
March 20, 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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

***FINDING 2014-004***

Fiscal year in which finding initially occurred: 2014  
Pass-Through Entity if pass-through, or Federal Grantor Agency, if direct N/A  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 X2385

**Status of Audit Finding:**

This 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.

***FINDING 2014-006***

Fiscal year in which finding initially occurred: 2014  
Pass-Through Entity, if pass-through, or Federal Grantor Agency, if direct: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

**Status of Audit Finding:**

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.

***FINDING 2014-007***

Fiscal year in which finding initially occurred: 2014  
Pass-Through Entity, if pass-through, or Federal Grantor Agency, if direct: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

**Status of Audit Findings:**

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.

**FINDING 2014-008**

Fiscal year in which finding initially occurred: 2014

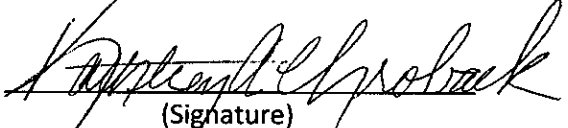
Pass-Through Entity, if pass-through, or Federal Grantor Agency, if direct: Indiana Department of Child Services

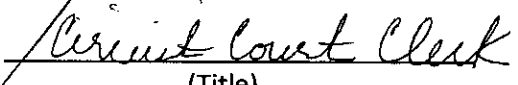
Contact Person Responsible for Corrective Action: Kathleen A. Chrobak

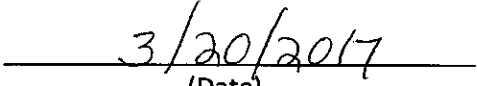
Contact Phone Number: (219) 326-6808 x2385

**Status of Audit Findings:**

This finding was communicated to us during the most recent audit which was completed in November 2016 . 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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2014-005**

Fiscal year in which the finding initially occurred: 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: John T. Boyd  
Contact Phone Number: (219)326-7700

### Status of Audit Finding:

This Finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in March 2017 and we have not had time to develop and implement new procedures to address this issue.

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

(Signature)

A handwritten title in blue ink, appearing to read "Sheriff", written over a horizontal line.

(Title)

A handwritten date in blue ink, appearing to read "March 7, 2017", written over a horizontal line.

(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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2014-006***

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Barry F. McDonnell

Contact Phone Number: (219) 874-5611 ext. 7827

Status of Audit Finding:

This finding has not been corrected. The finding was communicated at a pre-exit interview in January, 2017, and will be corrected according to the plan referenced in the 2014 Corrective Action Plan (CAP).

### ***FINDING 2014-007***

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Kristina E. Armstrong

Contact Phone Number: (219) 874-5611 ext. 7810

Status of Audit Finding:

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

### ***FINDING 2014-008***

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Kristina E. Armstrong

Contact Phone Number: (219) 874-5611 ext. 7810

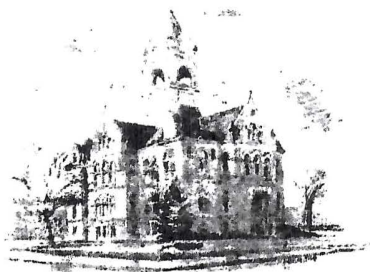
Status of Audit Finding:

This finding has not been corrected. The finding was communicated at a pre-exit interview in January, 2017, and will be corrected according to the plan referenced in the 2014 CAP.

March 20, 2017

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

Website: [www.laportecountyprosecutor.org](http://www.laportecountyprosecutor.org)



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

**CORRECTIVE ACTION PLAN**

***FINDING 2015-001***

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:

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.

Funds ledger has been corrected and will include all funds in future. Coding of funds has been corrected and changes have been made to fund names to correct duplicates. Financial vendor has been contacted and asked to include all funds in Annual Report upload for future years.

CAR reports will be cross checked more thoroughly to insure compliancy and accurate reporting.

Audit adjustments proposed by the SBOA were accepted and corrections made.

Anticipated Completion Date: Immediate

**FINDING 2015-002**

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. Auditor reviews and signs on an as needed basis – daily, weekly, monthly.

Grants go directly to department heads (applicant). Auditor will issue memo to all department heads (recipients) on new procedures.

One suggestion that would be helpful, the AOS needs to be more specific with ACH deposits specifying exact loan number and name.

Anticipated Completion Date:

Immediate

**FINDING 2015-007**

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:

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.

All documentation for claim is required for payment. Documentation is attached to purchase order when filed.

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

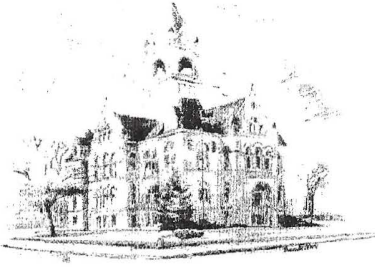
*Jo Eileen Winski*

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Jo Eileen Winski

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March 10, 2017



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

## **CORRECTIVE ACTION PLAN**

### **FINDING 2015-003**

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

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

- 1. The Treasurer's office retained the 49TC report, Llow Software Distribution list and Quietuses of all tax districts.**
- 2. Rights and Permissions are given to staff in the software system to process payments.**
- 3. CAR-1 report was not prepared.**

#### **Description of Corrective Action Plan:**

The new Treasurer will monitor the financial system and evaluate the internal control on a daily basis. The Supplemental Annual Report will be submitted on an annual basis.

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

Lynne F. Spevak  
La Porte County Treasurer  
March 20, 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 2015-004***

Fiscal year in which finding initially occurred: 2015

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 2015-007***

Fiscal year in which finding initially occurred: 2015

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 in the second quarter of 2017.

**FINDING 2015-008**

Fiscal year in which finding initially occurred: 2015  
Contac Person Responsible for Corrective Action: Kathleen A. Chrobak  
Contact Phone Number: (219) 326-6808 x2385

Description of Corrective Action Plan:

The finding was communicated to us during the most recent audit which was completed in November 2016. The Quarterly Incentive Expenditure report was not accurate to what had been paid out in 2015.

Anticipated Completion Date:  
Correction of this finding was done in 2016.

Kathleen A. Chrobak  
(Signature)  
Circuit Court Clerk  
(Title)  
3/20/2017  
(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

**FINDING 2015-005**

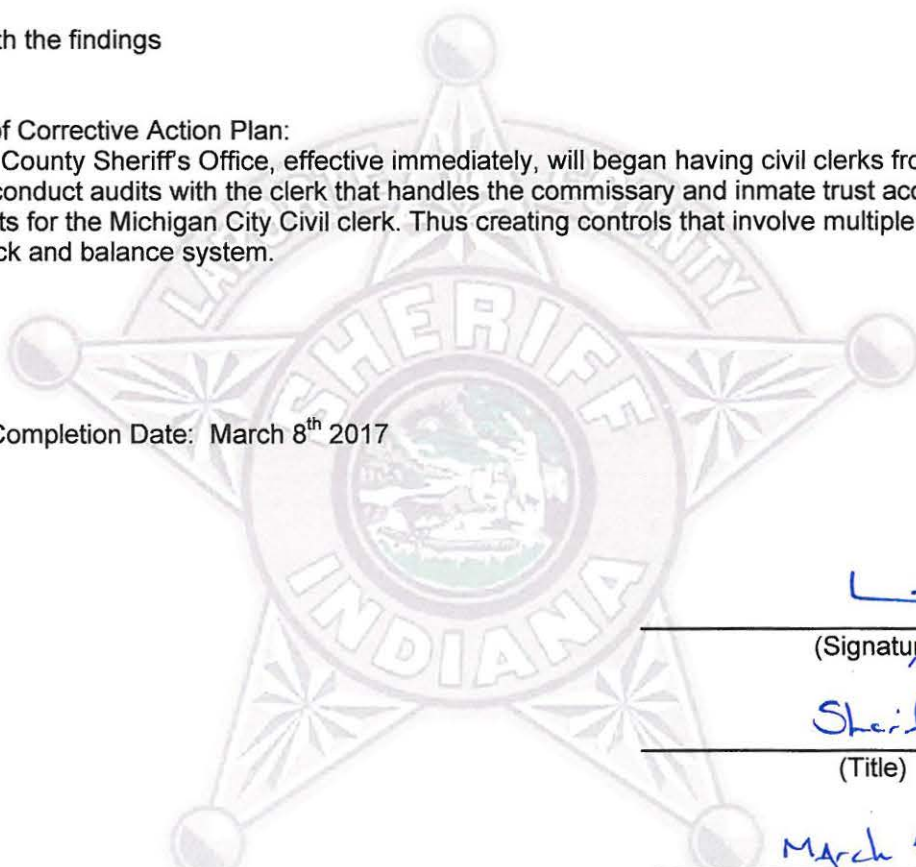
Contact Person Responsible for Corrective Action: John T. Boyd, Sheriff  
Contact Phone Number (219)326-7700

We agree with the findings

**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 8<sup>th</sup> 2017



*[Handwritten Signature]*

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

*Sheriff*

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

*March 8, 2017*

\_\_\_\_\_  
(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 2015-006***

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 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 2015-007***

Contact Person Responsible for Corrective Action: Kristina E. Armstrong and Barry F. McDonnell  
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 prepared attendance worksheets and vendor claims. Upon approval of the accuracy of the form/claim the Deputy will mark the form/claim with her initials to indicate he performed the review.

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

### ***FINDING 2015-008***

Contact Person Responsible for Corrective Action:  
Contact Phone Number:

Views of Responsible Official: Kristina E. Armstrong

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)

Description of Corrective Action Plan:

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

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

March 20, 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/>.