

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
PORTER COUNTY, INDIANA
January 1, 2016 to December 31, 2016



FILED
09/23/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Vicki Urbanik	01-01-15 to 12-31-18
County Treasurer	Michelle Clancy	01-01-15 to 12-31-18
Clerk of the Circuit Court	Karen Martin	01-01-15 to 12-31-18
County Sheriff	David Reynolds	01-01-15 to 12-31-18
President of the Board of County Commissioners	John A. Evans Jeff Good	01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Dan Whitten Mike Jessen	01-01-16 to 12-31-16 01-01-17 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Porter County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, 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, 2016.

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, 2016, 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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 August 22, 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

August 22, 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 PORTER 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 Porter County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated August 22, 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 item 2016-001, that we consider to be a material weakness.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Porter 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

August 22, 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.

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Jail Commissary	\$ 604	\$ 279,166	\$ 257,066	\$ 22,704
Clerk's Trust	4,322,670	17,757,753	16,243,053	5,837,370
General	1,923,125	38,881,596	37,405,065	3,399,656
Accident Report	48,827	24,969	11,079	62,717
Animal Control Fees--Sheriff	17,200	37,347	346	54,201
Bid Deposits and Bonds Holding	50,000	-	-	50,000
CEDIT County Share	2,773,250	4,874,157	5,112,615	2,534,792
CEDIT - Special Legislation	-	3,500,000	3,500,000	-
Child Advocacy	8,112	-	-	8,112
City and Town Court Costs	28,939	47,239	47,841	28,337
Clerk's Records Perpetuation	103,350	148,645	18,868	233,127
Community Corrections	65,773	92,872	107,904	50,741
Community Transition Program	35,820	-	-	35,820
Congressional School Interest	26,665	-	-	26,665
Congressional School Principal	25,066	-	-	25,066
Sales Disclosure - County Share	8,635	19,660	100	28,195
Covered Bridge	4,850	-	-	4,850
Cumulative Bridge	293,733	956,640	517,491	732,882
Cumulative Capital Development	1,510,495	2,033,966	3,141,264	403,197
Drug Free Community	40,561	163,986	172,098	32,449
Electronic Map Generation	7,845	-	-	7,845
Emergency Medical Services	80,512	-	31,546	48,966
Emergency Planning/Right To Know	21,483	10,421	7,115	24,789
Enhanced Access	8,297	-	3,626	4,671
Extradition and Sheriff's Assistance	12,659	4,848	2,626	14,881
Firearms Training	17,050	90,925	74,301	33,674
Health	503,901	1,613,521	1,624,770	492,652
Identification Security Protection	12,813	17,206	9,685	20,334
Levy Excess	2,150	-	-	2,150
Local Health Maintenance	73,550	72,674	84,732	61,492
Local Road and Street	674,761	988,597	991,592	671,766
Major Moves Construction	6,446,316	168,973	4,227,249	2,388,040
Medical Care for Inmates	1,323	4,657	5,400	580
Motor Vehicle Highway	814,427	4,681,343	4,894,900	600,870
Park Non-reverting Capital	7,835	-	-	7,835
Park Non-reverting Operating	9,397	226,392	191,658	44,131
Planning and Zoning Impact	59,803	567,330	473,389	153,744
Plat Book	108,700	42,085	18,420	132,365
Rainy Day	301,722	-	240,965	60,757
Reassessment - 2009	25,484	-	-	25,484
Reassessment - 2015	456,084	345,358	380,105	421,337
Recorder's Records Perpetuation	148,739	216,774	236,287	129,226
Riverboat	6,830	405,697	411,588	939
Sex and Violent Offender Administration	33,772	7,254	1,369	39,657
Sheriff's Pension Trust	-	170,254	170,254	-
Additional Excise Tax Judgments	206	-	-	206
Supplemental Public Defender Services	246,227	60,787	69,553	237,461
Surplus Tax	1,132,931	432,864	505,640	1,060,155
Surveyor's Corner Perpetuation	10,961	32,505	23,280	20,186
Tax Sale Fees	62,704	43,755	56,255	50,204
Tax Sale Redemption	2,313	842,610	836,658	8,265
Tax Sale Surplus	5,416,716	2,728,631	4,370,682	3,774,665
Local Health Department Trust Account	55,807	62,721	87,732	30,796
Vehicle Inspection	7,520	3,120	-	10,640

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

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Victim Impact Program	10,500	-	-	10,500
Court Appointed Special Advocate (CASA)	2,945	44,912	44,912	2,945
Auditors Ineligible Deductions	366,358	261,899	180,898	447,359
County Elected Officials Training	69,687	17,206	-	86,893
Parks-Arcellor Mittal Pond & Prairie Grant	(4,673)	-	-	(4,673)
County Offender Transportation Fund	11,664	2,313	-	13,977
Hazardous Waste Disposal Tax	46,790	9,567	12,015	44,342
Statewide 911	710,570	2,046,493	1,676,679	1,080,384
Property Tax Assessment Appeals	-	1,775,184	1,775,184	-
LOIT Special Distribution	-	1,331,388	-	1,331,388
Rainy Day-Major Moves	-	1,134,686	1,134,686	-
Juvenile Probation Administrative	18,627	21,218	20,554	19,291
Supplemental Adult Probation Services	390,310	584,113	616,088	358,335
Supplemental Juvenile Probation Services	66,777	84,345	64,341	86,781
Alternative Dispute Resolution	13,635	13,006	19,610	7,031
County User Fee	1,350,649	805,880	1,016,324	1,140,205
Drain Construction/Reconstruction	118,641	104,617	180,939	42,319
Drainage Maintenance	2,289,046	24,535	422,243	1,891,338
Expo Center Operating	32,140	492,585	444,299	80,426
Animal Shelter	46,482	81,072	35,834	91,720
Drug Task Force	32,267	60,000	78,341	13,926
Parking Facility Operating	24,888	6,327	1,341	29,874
Donations	232,549	65,716	45,217	253,048
Debt Service	1,563,237	2,974,231	2,950,000	1,587,468
Self-Insurance	3,488,201	12,099,466	10,723,486	4,864,181
Payroll Clearing	2,673	-	-	2,673
Payroll Withholding - Donations	-	7,833	7,833	-
Payroll Withholding - Insurance	-	777,228	777,228	-
Payroll Withholding - Other	-	23,849	23,849	-
Payroll Withholding - Savings	-	32,026	32,026	-
Payroll Withholding - Deferred Compensation	-	173,882	173,882	-
Payroll Withholding - Federal	-	2,850,706	2,850,706	-
Payroll Withholding - FICA & Medicare	-	2,010,437	2,010,437	-
Payroll Withholding - Flex Spending	-	95,438	95,438	-
Payroll Withholding - Local Tax	-	149,915	149,915	-
Payroll Withholding - PERF	(1,380)	811,708	810,328	-
Payroll Withholding - State	-	866,477	866,477	-
Payroll Withholding - Wage Garnishments	-	98,339	98,339	-
Settlement	-	231,998,561	231,998,561	-
CVET Agency	-	1,185,076	1,185,076	-
Final Excise Tax Cut Replacement Due State	-	6,898,482	6,898,482	-
Financial Institution Tax	-	416,596	416,596	-
CEDIT Homestead Credit	2,458,914	8,171,840	8,211,780	2,418,974
State Fines and Forfeitures	4,612	30,740	31,210	4,142
Infraction Judgments	34,479	445,349	448,535	31,293
Overweight Vehicle Fines	1,349	151,642	136,220	16,771
Special Death Benefit	910	14,507	14,330	1,087
Sales Disclosure - State Share	1,165	19,560	18,805	1,920
Coroners Training & Cont Education	1,654	20,892	20,806	1,740
Interstate Compact - State Share	63	2,063	2,000	126
Mortgage Recording Fees - State Share	1,343	18,750	18,348	1,745
DLGF Homestead Property Database	264	199	412	51
Sex and Violent Offender Admin - State	45	806	811	40
Child Restraint Violations Fines	200	2,104	2,004	300

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

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Inheritance Tax	2,232	6,312	5,708	2,836
Sales Tax Collections	2,837	19,615	20,719	1,733
Education Plate Fees Agency	-	3,300	3,300	-
Riverboat Revenue Sharing	-	973,520	973,520	-
Innkeepers Tax Collections	-	1,333,109	1,333,109	-
Judgments Due Law Enforcement	260	-	-	260
CEDIT Distribution	-	23,339,008	23,339,008	-
LOIT 2016 Special Distribution	-	4,259,772	4,259,772	-
93.563 ARRA Prosecutor IV-D Incentive	5,125	-	5,125	-
93.563 ARRA Clerk IV-D Incentive	1,305	-	-	1,305
93.563 Title IV-D Incentive	242,076	60,933	61,263	241,746
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	53	-	-	53
93.563 Prosecutor IV-D Incentive-Post Oct '99	193,879	91,677	93,772	191,784
93.563 Clerk IV-D Incentive-Prior To Oct '99	109	-	-	109
93.563 Clerk IV-D Incentive-Post Oct '99	157,628	60,933	114,458	104,103
National Park Taxes	-	20,681	20,681	-
JDAI Grant	(3,931)	-	-	(3,931)
Domestic Violence Grant	(30,787)	96,967	100,862	(34,682)
Stop Grant Prosecutor	(7,982)	31,110	27,520	(4,392)
Indiana Court Improvement Project	5,460	-	-	5,460
SCAAP Grant	4,568	-	-	4,568
Sheriff DEA Proceed Federal Grant	31,129	250,484	23,000	258,613
Bioterrorism Response Grant	956	148,759	96,144	53,571
SHSP Homeland Security Grant	22,400	49,615	39,009	33,006
Recovery Grant (CFDA# 14.253)	(2,315)	-	-	(2,315)
Dunes/Kankakee Grant	86,671	-	-	86,671
Fam & Child Grant	26,152	-	-	26,152
DNR/Plan Comm	100,300	-	-	100,300
Park Grant	5,954	10,000	14,871	1,083
PACT	88,781	544,908	526,913	106,776
Doc Juv Basic T	-	224,132	224,132	-
Court Int Grant	1,362	6,300	2,138	5,524
Drug Ct-Testing	11,473	-	-	11,473
Fam Ct Donations	31,450	10,000	13,796	27,654
Owi Fatal/Drugs	22,906	20,840	22,906	20,840
Cal Trail Grant	39	-	-	39
Health Dist 1	1	-	-	1
Hosp Liab	705,189	5,355	84	710,460
Hosp Inter	5,522,028	1,798,021	3,914,250	3,405,799
Hosp Sale	156,659,318	-	138,104,469	18,554,849
Cable Fran	1,039,046	720,887	1,052,753	707,180
Public Safety	141,168	304,848	171,753	274,263
Photo Duplicate	11,706	5,670	149	17,227
Inmate Pro	20,555	147,198	79,333	88,420
MOH Manage	48,772	444,593	410,936	82,429
Jdc Service	62,783	67,320	35,607	94,496
Refunds	26,994	-	-	26,994
Sunset Hill	1,449	-	1,242	207
Dunn's Brg	11	-	-	11
Crumb Rub Grant	146	-	-	146
Sheriff Inmate Trust	118,640	4,131,821	4,135,897	114,564
Sheriff Inmate Processing Fees	1,489	-	800	689
Sheriff Awards Banquet	1,604	15,740	12,022	5,322
Treasurer Supplemental CAR	5,911,754	5,905,292	5,911,254	5,905,792

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

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
PC Tourism Supplemental CAR	987,603	1,450,202	1,453,891	983,914
Vending Machine Fund	2,482	-	-	2,482
South County Highway Garage	3,276	-	-	3,276
Coroner - Non-Reverting	1,200	-	-	1,200
Kankakee River	5,069	-	-	5,069
Settlement Holding Fund	13,074	-	-	13,074
All Funds Account	43,637	-	-	43,637
Suicide Grant	354	-	-	354
Medical Reserve Core Grant	126,365	-	-	126,365
Community Emergency Response	555	-	545	10
Coastal Grant	3,675	-	-	3,675
Adult Home Detention	55,867	-	-	55,867
Family Court Grant	1,482	-	-	1,482
Early Intervention	1,114	-	-	1,114
Health Performance Grant	5,189	-	-	5,189
Juvenile Detention Mental Health	7	-	-	7
Citizens Corp	2,000	-	2,000	-
Project Care	2,652	-	-	2,652
Qwest Prof.	24	-	-	24
lcji Grant	94	-	-	94
Pond & Prairie Restoration Grant	2,106	14,915	13,942	3,079
JDAI GRANT	12,163	97,287	58,731	50,719
Park Com F	2,736	-	2,736	-
IJCMH GRAN	37,950	-	32,686	5,264
Adult Probation	156,223	85,965	83,077	159,111
Sheriff Pen Trs Revenues	1,770	40	160	1,650
PCA COLLEC	1,362	2,039	1,813	1,588
IDVA Grant	500	-	-	500
HHS Grant	24,144	-	20,000	4,144
Enbridge G	2,000	-	-	2,000
Highway/Sheriff	121,206	92,512	83,054	130,664
RDC Fee	340,806	115,043	3,299	452,550
Park--Aukiki	605	23,000	3,260	20,345
Park--Sunset Hill Farm Education Center	73,358	-	59,817	13,541
TMA Collections	129,453	481,336	316,605	294,184
Pk-Bicentennial	73,144	-	73,144	-
JABG Mnt Health	(7,597)	18,765	6,947	4,221
Pk-Brincka	(64,732)	55,654	4,367	(13,445)
Local Roads and Bridges Match Grant	-	1,134,686	333,791	800,895
MOH PCCD Spark	-	5,000	-	5,000
MOH Arts Midwest	-	553	-	553
MOH U-W Power Youth	-	2,000	-	2,000
MOH Anderson Foundation	-	12,328	5,889	6,439
Pros-IPAC Grant	-	9,157	9,157	-
16.593 Res Substance Abuse	-	18,337	45,466	(27,129)
93.268 Health IIC Grant	-	42,677	48,173	(5,496)
Adult Community Corrections	-	98,594	49,060	49,534
Pk-NAR 2016 Grant	-	14,453	9,000	5,453
ASCC Donations	-	500,000	-	500,000
MOH Donations	-	1,270	-	1,270
Zone Enforcement Fund	-	19,000	-	19,000
Storm Water	-	3,597,657	1,745,424	1,852,233
Totals	<u>\$ 214,881,753</u>	<u>\$ 416,976,252</u>	<u>\$ 554,927,901</u>	<u>\$ 76,930,104</u>

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

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

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

PORTER 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.

PORTER 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.

PORTER 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

PORTER 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. This is a result of expenditures from grant funds that had not been reimbursed as of December 31, 2016.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Porter County Government Charitable Nonprofit Foundation, Inc.*

The County has established a charitable nonprofit foundation to hold some of the proceeds of the sale of the county hospital. The foundation was organized pursuant to Indiana Code 36-1-14-3 for the purpose of investing the proceeds on behalf of the County. The foundation has been determined to be a related-party of the County. As of December 31, 2016, the foundation held \$135,853,038 in investments.

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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.

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Jail Commissary	Clerk's Trust	General	Accident Report	Animal Control Fees--Sheriff	Bid Deposits and Bonds Holding	CEDIT County Share
Cash and investments - beginning	\$ 604	\$ 4,322,670	\$ 1,923,125	\$ 48,827	\$ 17,200	\$ 50,000	\$ 2,773,250
Receipts:							
Taxes	-	-	31,066,653	-	-	-	4,863,057
Licenses and permits	-	-	700	-	-	-	-
Intergovernmental receipts	-	-	3,600,183	-	-	-	247
Charges for services	-	-	2,123,234	24,969	37,347	-	-
Fines and forfeits	-	-	442,842	-	-	-	-
Other receipts	279,166	17,757,753	1,647,984	-	-	-	10,853
Total receipts	279,166	17,757,753	38,881,596	24,969	37,347	-	4,874,157
Disbursements:							
Personal services	-	-	27,634,326	-	346	-	1,420,351
Supplies	-	-	1,627,202	11,079	-	-	550,584
Other services and charges	-	-	7,312,378	-	-	-	3,127,646
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	14,459	-	-	-	12,484
Other disbursements	257,066	16,243,053	816,700	-	-	-	1,550
Total disbursements	257,066	16,243,053	37,405,065	11,079	346	-	5,112,615
Excess (deficiency) of receipts over disbursements	22,100	1,514,700	1,476,531	13,890	37,001	-	(238,458)
Cash and investments - ending	\$ 22,704	\$ 5,837,370	\$ 3,399,656	\$ 62,717	\$ 54,201	\$ 50,000	\$ 2,534,792

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CEDIT - Special Legislation	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ -	\$ 8,112	\$ 28,939	\$ 103,350	\$ 65,773	\$ 35,820	\$ 26,665
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,500,000	-	-	-	-	-	-
Charges for services	-	-	-	-	92,872	-	-
Fines and forfeits	-	-	47,239	147,744	-	-	-
Other receipts	-	-	-	901	-	-	-
Total receipts	<u>3,500,000</u>	<u>-</u>	<u>47,239</u>	<u>148,645</u>	<u>92,872</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	10,812	-	-	-
Supplies	-	-	-	636	107,904	-	-
Other services and charges	3,500,000	-	-	2,452	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,968	-	-	-
Other disbursements	-	-	47,841	-	-	-	-
Total disbursements	<u>3,500,000</u>	<u>-</u>	<u>47,841</u>	<u>18,868</u>	<u>107,904</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(602)</u>	<u>129,777</u>	<u>(15,032)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,112</u>	<u>\$ 28,337</u>	<u>\$ 233,127</u>	<u>\$ 50,741</u>	<u>\$ 35,820</u>	<u>\$ 26,665</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 25,066	\$ 8,635	\$ 4,850	\$ 293,733	\$ 1,510,495	\$ 40,561	\$ 7,845
Receipts:							
Taxes	-	-	-	779,738	1,817,239	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	66,915	155,889	-	-
Charges for services	-	19,560	-	92,705	-	-	-
Fines and forfeits	-	-	-	-	305	161,486	-
Other receipts	-	100	-	17,282	60,533	2,500	-
Total receipts	-	19,660	-	956,640	2,033,966	163,986	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	103,663	-	-	-
Other services and charges	-	-	-	277,544	1,292,614	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	127,473	1,847,780	-	-
Other disbursements	-	100	-	8,811	870	172,098	-
Total disbursements	-	100	-	517,491	3,141,264	172,098	-
Excess (deficiency) of receipts over disbursements	-	19,560	-	439,149	(1,107,298)	(8,112)	-
Cash and investments - ending	\$ 25,066	\$ 28,195	\$ 4,850	\$ 732,882	\$ 403,197	\$ 32,449	\$ 7,845

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Emergency Medical Services	Emergency Planning/Right To Know	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 80,512	\$ 21,483	\$ 8,297	\$ 12,659	\$ 17,050	\$ 503,901	\$ 12,813
Receipts:							
Taxes	-	-	-	-	-	1,045,669	-
Licenses and permits	-	-	-	-	90,925	-	-
Intergovernmental receipts	-	10,421	-	-	-	89,710	-
Charges for services	-	-	-	-	-	478,142	17,206
Fines and forfeits	-	-	-	4,848	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>10,421</u>	<u>-</u>	<u>4,848</u>	<u>90,925</u>	<u>1,613,521</u>	<u>17,206</u>
Disbursements:							
Personal services	-	1,250	-	-	-	1,458,489	-
Supplies	-	1,962	-	-	72,251	77,890	-
Other services and charges	-	3,903	-	1,750	2,050	86,468	9,685
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	31,546	-	3,626	-	-	1,000	-
Other disbursements	-	-	-	876	-	923	-
Total disbursements	<u>31,546</u>	<u>7,115</u>	<u>3,626</u>	<u>2,626</u>	<u>74,301</u>	<u>1,624,770</u>	<u>9,685</u>
Excess (deficiency) of receipts over disbursements	<u>(31,546)</u>	<u>3,306</u>	<u>(3,626)</u>	<u>2,222</u>	<u>16,624</u>	<u>(11,249)</u>	<u>7,521</u>
Cash and investments - ending	<u>\$ 48,966</u>	<u>\$ 24,789</u>	<u>\$ 4,671</u>	<u>\$ 14,881</u>	<u>\$ 33,674</u>	<u>\$ 492,652</u>	<u>\$ 20,334</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	Major Moves Construction	Medical Care for Inmates	Motor Vehicle Highway	Park Non-reverting Capital
Cash and investments - beginning	\$ 2,150	\$ 73,550	\$ 674,761	\$ 6,446,316	\$ 1,323	\$ 814,427	\$ 7,835
Receipts:							
Taxes	-	-	-	-	-	1,305	-
Licenses and permits	-	-	-	-	-	144,908	-
Intergovernmental receipts	-	72,672	988,584	-	-	4,500,589	-
Charges for services	-	-	-	73,138	4,657	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2	13	95,835	-	34,541	-
Total receipts	-	72,674	988,597	168,973	4,657	4,681,343	-
Disbursements:							
Personal services	-	59,204	-	-	-	3,810,492	-
Supplies	-	302	945,156	3,019,425	-	180,187	-
Other services and charges	-	15,698	46,436	-	5,400	901,424	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	9,528	-	-	-	-	-
Other disbursements	-	-	-	1,207,824	-	2,797	-
Total disbursements	-	84,732	991,592	4,227,249	5,400	4,894,900	-
Excess (deficiency) of receipts over disbursements	-	(12,058)	(2,995)	(4,058,276)	(743)	(213,557)	-
Cash and investments - ending	\$ 2,150	\$ 61,492	\$ 671,766	\$ 2,388,040	\$ 580	\$ 600,870	\$ 7,835

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Park Non-reverting Operating	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 9,397	\$ 59,803	\$ 108,700	\$ 301,722	\$ 25,484	\$ 456,084	\$ 148,739
Receipts:							
Taxes	-	-	-	-	-	318,144	-
Licenses and permits	-	564,648	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,207	-
Charges for services	155,130	-	42,085	-	-	-	216,774
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	71,262	2,682	-	-	-	7	-
Total receipts	<u>226,392</u>	<u>567,330</u>	<u>42,085</u>	<u>-</u>	<u>-</u>	<u>345,358</u>	<u>216,774</u>
Disbursements:							
Personal services	14,963	422,328	-	-	-	189,016	160,116
Supplies	26,296	3,488	-	-	-	2,384	3,305
Other services and charges	137,542	47,573	18,420	204,246	-	185,950	71,915
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	36,719	-	2,755	951
Other disbursements	12,857	-	-	-	-	-	-
Total disbursements	<u>191,658</u>	<u>473,389</u>	<u>18,420</u>	<u>240,965</u>	<u>-</u>	<u>380,105</u>	<u>236,287</u>
Excess (deficiency) of receipts over disbursements	<u>34,734</u>	<u>93,941</u>	<u>23,665</u>	<u>(240,965)</u>	<u>-</u>	<u>(34,747)</u>	<u>(19,513)</u>
Cash and investments - ending	<u>\$ 44,131</u>	<u>\$ 153,744</u>	<u>\$ 132,365</u>	<u>\$ 60,757</u>	<u>\$ 25,484</u>	<u>\$ 421,337</u>	<u>\$ 129,226</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 6,830	\$ 33,772	\$ -	\$ 206	\$ 246,227	\$ 1,132,931	\$ 10,961
Receipts:							
Taxes	-	-	-	-	-	431,149	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	405,697	-	-	-	-	-	-
Charges for services	-	7,254	170,254	-	60,787	-	32,505
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,715	-
Total receipts	<u>405,697</u>	<u>7,254</u>	<u>170,254</u>	<u>-</u>	<u>60,787</u>	<u>432,864</u>	<u>32,505</u>
Disbursements:							
Personal services	161,588	461	170,254	-	4,473	-	9,760
Supplies	-	608	-	-	25,000	-	2,917
Other services and charges	-	-	-	-	40,080	-	6,135
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	300	-	-	-	-	4,468
Other disbursements	250,000	-	-	-	-	505,640	-
Total disbursements	<u>411,588</u>	<u>1,369</u>	<u>170,254</u>	<u>-</u>	<u>69,553</u>	<u>505,640</u>	<u>23,280</u>
Excess (deficiency) of receipts over disbursements	<u>(5,891)</u>	<u>5,885</u>	<u>-</u>	<u>-</u>	<u>(8,766)</u>	<u>(72,776)</u>	<u>9,225</u>
Cash and investments - ending	<u>\$ 939</u>	<u>\$ 39,657</u>	<u>\$ -</u>	<u>\$ 206</u>	<u>\$ 237,461</u>	<u>\$ 1,060,155</u>	<u>\$ 20,186</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Victim Impact Program	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ 62,704	\$ 2,313	\$ 5,416,716	\$ 55,807	\$ 7,520	\$ 10,500	\$ 2,945
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	62,721	-	-	44,912
Charges for services	-	-	-	-	3,120	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,755	842,610	2,728,631	-	-	-	-
Total receipts	43,755	842,610	2,728,631	62,721	3,120	-	44,912
Disbursements:							
Personal services	-	-	-	78,409	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	56,115	-	-	7,601	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,722	-	-	-
Other disbursements	140	836,658	4,370,682	-	-	-	44,912
Total disbursements	56,255	836,658	4,370,682	87,732	-	-	44,912
Excess (deficiency) of receipts over disbursements	(12,500)	5,952	(1,642,051)	(25,011)	3,120	-	-
Cash and investments - ending	\$ 50,204	\$ 8,265	\$ 3,774,665	\$ 30,796	\$ 10,640	\$ 10,500	\$ 2,945

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Parks- Arcellor Mittal Pond & Prairie Grant	County Offender Transportation Fund	Hazardous Waste Disposal Tax	Statewide 911	Property Tax Assessment Appeals
Cash and investments - beginning	\$ 366,358	\$ 69,687	\$ (4,673)	\$ 11,664	\$ 46,790	\$ 710,570	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	1,331,388
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,794	443,796
Charges for services	261,899	17,206	-	2,313	-	2,019,083	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,567	23,616	-
Total receipts	<u>261,899</u>	<u>17,206</u>	<u>-</u>	<u>2,313</u>	<u>9,567</u>	<u>2,046,493</u>	<u>1,775,184</u>
Disbursements:							
Personal services	14,880	-	-	-	-	1,658,545	-
Supplies	432	-	-	-	3,105	-	-
Other services and charges	119	-	-	-	8,910	18,134	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	165,467	-	-	-	-	-	1,775,184
Total disbursements	<u>180,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,015</u>	<u>1,676,679</u>	<u>1,775,184</u>
Excess (deficiency) of receipts over disbursements	<u>81,001</u>	<u>17,206</u>	<u>-</u>	<u>2,313</u>	<u>(2,448)</u>	<u>369,814</u>	<u>-</u>
Cash and investments - ending	<u>\$ 447,359</u>	<u>\$ 86,893</u>	<u>\$ (4,673)</u>	<u>\$ 13,977</u>	<u>\$ 44,342</u>	<u>\$ 1,080,384</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	LOIT Special Distribution	Rainy Day-Major Moves	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ -	\$ -	\$ 18,627	\$ 390,310	\$ 66,777	\$ 13,635	\$ 1,350,649
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	49,800
Charges for services	-	-	-	419,250	-	13,006	609,245
Fines and forfeits	-	-	21,218	164,863	84,120	-	146,361
Other receipts	1,331,388	1,134,686	-	-	225	-	474
Total receipts	<u>1,331,388</u>	<u>1,134,686</u>	<u>21,218</u>	<u>584,113</u>	<u>84,345</u>	<u>13,006</u>	<u>805,880</u>
Disbursements:							
Personal services	-	-	20,554	590,419	-	19,610	457,178
Supplies	-	-	-	13,276	1,876	-	14,484
Other services and charges	-	-	-	12,033	61,337	-	58,496
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,128	-	5,864
Other disbursements	-	1,134,686	-	360	-	-	480,302
Total disbursements	<u>-</u>	<u>1,134,686</u>	<u>20,554</u>	<u>616,088</u>	<u>64,341</u>	<u>19,610</u>	<u>1,016,324</u>
Excess (deficiency) of receipts over disbursements	<u>1,331,388</u>	<u>-</u>	<u>664</u>	<u>(31,975)</u>	<u>20,004</u>	<u>(6,604)</u>	<u>(210,444)</u>
Cash and investments - ending	<u>\$ 1,331,388</u>	<u>\$ -</u>	<u>\$ 19,291</u>	<u>\$ 358,335</u>	<u>\$ 86,781</u>	<u>\$ 7,031</u>	<u>\$ 1,140,205</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drain Construction/ Reconstruction	Drainage Maintenance	Expo Center Operating	Animal Shelter	Drug Task Force	Parking Facility Operating	Donations
Cash and investments - beginning	\$ 118,641	\$ 2,289,046	\$ 32,140	\$ 46,482	\$ 32,267	\$ 24,888	\$ 232,549
Receipts:							
Taxes	-	21,125	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,367	-	-	-	-	-
Charges for services	-	-	441,350	80,243	-	6,027	-
Fines and forfeits	-	-	-	829	-	-	-
Other receipts	104,617	43	51,235	-	60,000	300	65,716
Total receipts	<u>104,617</u>	<u>24,535</u>	<u>492,585</u>	<u>81,072</u>	<u>60,000</u>	<u>6,327</u>	<u>65,716</u>
Disbursements:							
Personal services	-	-	271,166	-	64,474	-	-
Supplies	-	-	59,755	12,248	13,867	-	13,402
Other services and charges	178,458	36,967	113,378	23,586	-	680	31,815
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,481	280,662	-	-	-	-	-
Other disbursements	-	104,614	-	-	-	661	-
Total disbursements	<u>180,939</u>	<u>422,243</u>	<u>444,299</u>	<u>35,834</u>	<u>78,341</u>	<u>1,341</u>	<u>45,217</u>
Excess (deficiency) of receipts over disbursements	<u>(76,322)</u>	<u>(397,708)</u>	<u>48,286</u>	<u>45,238</u>	<u>(18,341)</u>	<u>4,986</u>	<u>20,499</u>
Cash and investments - ending	<u>\$ 42,319</u>	<u>\$ 1,891,338</u>	<u>\$ 80,426</u>	<u>\$ 91,720</u>	<u>\$ 13,926</u>	<u>\$ 29,874</u>	<u>\$ 253,048</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Debt Service	Self-Insurance	Payroll Clearing	Payroll Withholding - Donations	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings
Cash and investments - beginning	\$ 1,563,237	\$ 3,488,201	\$ 2,673	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	2,749,222	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	225,009	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	12,099,466	-	7,833	777,228	23,849	32,026
Total receipts	<u>2,974,231</u>	<u>12,099,466</u>	<u>-</u>	<u>7,833</u>	<u>777,228</u>	<u>23,849</u>	<u>32,026</u>
Disbursements:							
Personal services	-	2,892	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	8,581,212	-	-	-	-	-
Debt service - principal and interest	2,950,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,139,382	-	7,833	777,228	23,849	32,026
Total disbursements	<u>2,950,000</u>	<u>10,723,486</u>	<u>-</u>	<u>7,833</u>	<u>777,228</u>	<u>23,849</u>	<u>32,026</u>
Excess (deficiency) of receipts over disbursements	<u>24,231</u>	<u>1,375,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,587,468</u>	<u>\$ 4,864,181</u>	<u>\$ 2,673</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Flex Spending	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,380)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	173,882	2,850,706	2,010,437	95,438	149,915	811,708	866,477
Total receipts	173,882	2,850,706	2,010,437	95,438	149,915	811,708	866,477
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	173,882	2,850,706	2,010,437	95,438	149,915	810,328	866,477
Total disbursements	173,882	2,850,706	2,010,437	95,438	149,915	810,328	866,477
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1,380	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Withholding - Wage Garnishments	Settlement	CVET Agency	Final Excise Tax Cut Replacement Due State	Financial Institution Tax	CEDIT Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,458,914	\$ 4,612
Receipts:							
Taxes	-	209,493,432	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	22,505,129	1,185,076	6,898,482	416,596	8,171,840	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	30,740
Other receipts	98,339	-	-	-	-	-	-
Total receipts	98,339	231,998,561	1,185,076	6,898,482	416,596	8,171,840	30,740
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	98,339	231,998,561	1,185,076	6,898,482	416,596	8,211,780	31,210
Total disbursements	98,339	231,998,561	1,185,076	6,898,482	416,596	8,211,780	31,210
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(39,940)	(470)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,418,974	\$ 4,142

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 34,479	\$ 1,349	\$ 910	\$ 1,165	\$ 1,654	\$ 63	\$ 1,343
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	19,560	20,892	2,063	18,750
Fines and forfeits	445,349	151,642	14,502	-	-	-	-
Other receipts	-	-	5	-	-	-	-
Total receipts	<u>445,349</u>	<u>151,642</u>	<u>14,507</u>	<u>19,560</u>	<u>20,892</u>	<u>2,063</u>	<u>18,750</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	448,535	136,220	14,330	18,805	20,806	2,000	18,348
Total disbursements	<u>448,535</u>	<u>136,220</u>	<u>14,330</u>	<u>18,805</u>	<u>20,806</u>	<u>2,000</u>	<u>18,348</u>
Excess (deficiency) of receipts over disbursements	<u>(3,186)</u>	<u>15,422</u>	<u>177</u>	<u>755</u>	<u>86</u>	<u>63</u>	<u>402</u>
Cash and investments - ending	<u>\$ 31,293</u>	<u>\$ 16,771</u>	<u>\$ 1,087</u>	<u>\$ 1,920</u>	<u>\$ 1,740</u>	<u>\$ 126</u>	<u>\$ 1,745</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 264	\$ 45	\$ 200	\$ 2,232	\$ 2,837	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	19,615	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,312	-	3,300	973,520
Charges for services	199	806	-	-	-	-	-
Fines and forfeits	-	-	2,104	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	199	806	2,104	6,312	19,615	3,300	973,520
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	412	811	2,004	5,708	20,719	3,300	973,520
Total disbursements	412	811	2,004	5,708	20,719	3,300	973,520
Excess (deficiency) of receipts over disbursements	(213)	(5)	100	604	(1,104)	-	-
Cash and investments - ending	\$ 51	\$ 40	\$ 300	\$ 2,836	\$ 1,733	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Innkeepers Tax Collections	Judgments Due Law Enforcement	CEDIT Distribution	LOIT 2016 Special Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 260	\$ -	\$ -	\$ 5,125	\$ 1,305	\$ 242,076
Receipts:							
Taxes	1,333,109	-	23,339,008	4,259,772	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	60,933
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,333,109	-	23,339,008	4,259,772	-	-	60,933
Disbursements:							
Personal services	-	-	-	-	-	-	2,762
Supplies	-	-	-	-	434	-	-
Other services and charges	-	-	-	-	2,691	-	500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,000	-	58,001
Other disbursements	1,333,109	-	23,339,008	4,259,772	-	-	-
Total disbursements	1,333,109	-	23,339,008	4,259,772	5,125	-	61,263
Excess (deficiency) of receipts over disbursements	-	-	-	-	(5,125)	-	(330)
Cash and investments - ending	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ 1,305	\$ 241,746

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	National Park Taxes	JDAI Grant	Domestic Violence Grant
Cash and investments - beginning	\$ 53	\$ 193,879	\$ 109	\$ 157,628	\$ -	\$ (3,931)	\$ (30,787)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	91,677	-	60,933	20,681	-	96,967
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>91,677</u>	<u>-</u>	<u>60,933</u>	<u>20,681</u>	<u>-</u>	<u>96,967</u>
Disbursements:							
Personal services	-	84,661	-	98,754	-	-	100,862
Supplies	-	994	-	2,044	-	-	-
Other services and charges	-	6,210	-	10,660	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,907	-	3,000	-	-	-
Other disbursements	-	-	-	-	20,681	-	-
Total disbursements	<u>-</u>	<u>93,772</u>	<u>-</u>	<u>114,458</u>	<u>20,681</u>	<u>-</u>	<u>100,862</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,095)</u>	<u>-</u>	<u>(53,525)</u>	<u>-</u>	<u>-</u>	<u>(3,895)</u>
Cash and investments - ending	<u>\$ 53</u>	<u>\$ 191,784</u>	<u>\$ 109</u>	<u>\$ 104,103</u>	<u>\$ -</u>	<u>\$ (3,931)</u>	<u>\$ (34,682)</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Stop Grant Prosecutor	Indiana Court Improvement Project	SCAAP Grant	Sheriff DEA Proceed Federal Grant	Bioterrorism Response Grant	SHSP Homeland Security Grant	Recovery Grant (CFDA# 14.253)
Cash and investments - beginning	\$ (7,982)	\$ 5,460	\$ 4,568	\$ 31,129	\$ 956	\$ 22,400	\$ (2,315)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	31,110	-	-	-	148,759	49,056	-
Charges for services	-	-	-	250,484	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	559	-
Total receipts	<u>31,110</u>	<u>-</u>	<u>-</u>	<u>250,484</u>	<u>148,759</u>	<u>49,615</u>	<u>-</u>
Disbursements:							
Personal services	27,520	-	-	-	-	-	-
Supplies	-	-	-	12,000	6,228	-	-
Other services and charges	-	-	-	11,000	89,916	38,516	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	493	-
Total disbursements	<u>27,520</u>	<u>-</u>	<u>-</u>	<u>23,000</u>	<u>96,144</u>	<u>39,009</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,590</u>	<u>-</u>	<u>-</u>	<u>227,484</u>	<u>52,615</u>	<u>10,606</u>	<u>-</u>
Cash and investments - ending	<u>\$ (4,392)</u>	<u>\$ 5,460</u>	<u>\$ 4,568</u>	<u>\$ 258,613</u>	<u>\$ 53,571</u>	<u>\$ 33,006</u>	<u>\$ (2,315)</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Dunes/Kankakee Grant	Fam & Child Grant	DNR/Plan Comm	Park Grant	PACT	Doc Juv Basic T	Court Int Grant
Cash and investments - beginning	\$ 86,671	\$ 26,152	\$ 100,300	\$ 5,954	\$ 88,781	\$ -	\$ 1,362
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	526,913	224,132	6,300
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	17,995	-	-
Other receipts	-	-	-	10,000	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>544,908</u>	<u>224,132</u>	<u>6,300</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	9,386	-	-	-
Other services and charges	-	-	-	5,485	-	-	2,138
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	526,913	224,132	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,871</u>	<u>526,913</u>	<u>224,132</u>	<u>2,138</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,871)</u>	<u>17,995</u>	<u>-</u>	<u>4,162</u>
Cash and investments - ending	<u>\$ 86,671</u>	<u>\$ 26,152</u>	<u>\$ 100,300</u>	<u>\$ 1,083</u>	<u>\$ 106,776</u>	<u>\$ -</u>	<u>\$ 5,524</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drug Ct-Testing	Fam Ct Donations	Owi Fatal/Drugs	Cal Trail Grant	Health Dist 1	Hosp Liab	Hosp Inter
Cash and investments - beginning	\$ 11,473	\$ 31,450	\$ 22,906	\$ 39	\$ 1	\$ 705,189	\$ 5,522,028
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,355	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	10,000	20,840	-	-	-	1,798,021
Total receipts	-	10,000	20,840	-	-	5,355	1,798,021
Disbursements:							
Personal services	-	13,796	-	-	-	-	1,765,500
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	22,906	-	-	84	1,148,750
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,000,000
Total disbursements	-	13,796	22,906	-	-	84	3,914,250
Excess (deficiency) of receipts over disbursements	-	(3,796)	(2,066)	-	-	5,271	(2,116,229)
Cash and investments - ending	<u>\$ 11,473</u>	<u>\$ 27,654</u>	<u>\$ 20,840</u>	<u>\$ 39</u>	<u>\$ 1</u>	<u>\$ 710,460</u>	<u>\$ 3,405,799</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Hosp Sale	Cable Fran	Public Safety	Photo Duplicate	Inmate Pro	MOH Manage	Jdc Service
Cash and investments - beginning	\$ 156,659,318	\$ 1,039,046	\$ 141,168	\$ 11,706	\$ 20,555	\$ 48,772	\$ 62,783
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	702,607	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	304,743	5,670	147,198	444,493	-
Fines and forfeits	-	-	-	-	-	-	67,320
Other receipts	-	18,280	105	-	-	100	-
Total receipts	<u>-</u>	<u>720,887</u>	<u>304,848</u>	<u>5,670</u>	<u>147,198</u>	<u>444,593</u>	<u>67,320</u>
Disbursements:							
Personal services	-	-	-	-	-	152,552	35,607
Supplies	-	-	11,812	149	-	37,275	-
Other services and charges	965,000	-	117,241	-	79,333	169,555	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,286,431	1,052,753	42,700	-	-	200	-
Other disbursements	<u>135,853,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,354</u>	<u>-</u>
Total disbursements	<u>138,104,469</u>	<u>1,052,753</u>	<u>171,753</u>	<u>149</u>	<u>79,333</u>	<u>410,936</u>	<u>35,607</u>
Excess (deficiency) of receipts over disbursements	<u>(138,104,469)</u>	<u>(331,866)</u>	<u>133,095</u>	<u>5,521</u>	<u>67,865</u>	<u>33,657</u>	<u>31,713</u>
Cash and investments - ending	<u>\$ 18,554,849</u>	<u>\$ 707,180</u>	<u>\$ 274,263</u>	<u>\$ 17,227</u>	<u>\$ 88,420</u>	<u>\$ 82,429</u>	<u>\$ 94,496</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Refunds	Sunset Hill	Dunn's Brg	Crumb Rub Grant	Sheriff Inmate Trust	Sheriff Inmate Processing Fees	Sheriff Awards Banquet
Cash and investments - beginning	\$ 26,994	\$ 1,449	\$ 11	\$ 146	\$ 118,640	\$ 1,489	\$ 1,604
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,131,821	-	15,740
Total receipts	-	-	-	-	4,131,821	-	15,740
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,242	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,135,897	800	12,022
Total disbursements	-	1,242	-	-	4,135,897	800	12,022
Excess (deficiency) of receipts over disbursements	-	(1,242)	-	-	(4,076)	(800)	3,718
Cash and investments - ending	<u>\$ 26,994</u>	<u>\$ 207</u>	<u>\$ 11</u>	<u>\$ 146</u>	<u>\$ 114,564</u>	<u>\$ 689</u>	<u>\$ 5,322</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Treasurer Supplemental CAR	PC Tourism Supplemental CAR	Vending Machine Fund	South County Highway Garage	Coroner - Non-Reverting	Kankakee River	Settlement Holding Fund
Cash and investments - beginning	\$ 5,911,754	\$ 987,603	\$ 2,482	\$ 3,276	\$ 1,200	\$ 5,069	\$ 13,074
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,905,292	1,450,202	-	-	-	-	-
Total receipts	<u>5,905,292</u>	<u>1,450,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,911,254	1,453,891	-	-	-	-	-
Total disbursements	<u>5,911,254</u>	<u>1,453,891</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,962)</u>	<u>(3,689)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,905,792</u>	<u>\$ 983,914</u>	<u>\$ 2,482</u>	<u>\$ 3,276</u>	<u>\$ 1,200</u>	<u>\$ 5,069</u>	<u>\$ 13,074</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	All Funds Account	Suicide Grant	Medical Reserve Core Grant	Community Emergency Response	Coastal Grant	Adult Home Detention	Family Court Grant
Cash and investments - beginning	\$ 43,637	\$ 354	\$ 126,365	\$ 555	\$ 3,675	\$ 55,867	\$ 1,482
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	-	-	-	545	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	545	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(545)	-	-	-
Cash and investments - ending	<u>\$ 43,637</u>	<u>\$ 354</u>	<u>\$ 126,365</u>	<u>\$ 10</u>	<u>\$ 3,675</u>	<u>\$ 55,867</u>	<u>\$ 1,482</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Early Intervention	Health Performance Grant	Juvenile Detention Mental Health	Citizens Corp	Project Care	Qwest Prof.	Icji Grant
Cash and investments - beginning	\$ 1,114	\$ 5,189	\$ 7	\$ 2,000	\$ 2,652	\$ 24	\$ 94
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	-	-	-	2,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(2,000)	-	-	-
Cash and investments - ending	<u>\$ 1,114</u>	<u>\$ 5,189</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 2,652</u>	<u>\$ 24</u>	<u>\$ 94</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Pond & Prairie Restoration Grant	JDAI GRANT	Park Com F	IJCMH GRAN	Adult Probation	Sheriff Pen Trs Revenues	PCA COLLEC
Cash and investments - beginning	\$ 2,106	\$ 12,163	\$ 2,736	\$ 37,950	\$ 156,223	\$ 1,770	\$ 1,362
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	14,915	97,287	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,039
Fines and forfeits	-	-	-	-	85,965	40	-
Other receipts	-	-	-	-	-	-	-
Total receipts	14,915	97,287	-	-	85,965	40	2,039
Disbursements:							
Personal services	-	48,175	-	-	83,077	-	-
Supplies	-	4,773	-	-	-	-	590
Other services and charges	13,942	5,783	2,736	32,686	-	-	1,223
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	160	-
Total disbursements	13,942	58,731	2,736	32,686	83,077	160	1,813
Excess (deficiency) of receipts over disbursements	973	38,556	(2,736)	(32,686)	2,888	(120)	226
Cash and investments - ending	<u>\$ 3,079</u>	<u>\$ 50,719</u>	<u>\$ -</u>	<u>\$ 5,264</u>	<u>\$ 159,111</u>	<u>\$ 1,650</u>	<u>\$ 1,588</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	IDVA Grant	HHS Grant	Enbridge G	Highway/Sheriff	RDC Fee	Park--Aukiki	Park--Sunset Hill Farm Education Center
Cash and investments - beginning	\$ 500	\$ 24,144	\$ 2,000	\$ 121,206	\$ 340,806	\$ 605	\$ 73,358
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	92,512	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	115,043	23,000	-
Total receipts	-	-	-	92,512	115,043	23,000	-
Disbursements:							
Personal services	-	-	-	-	30	-	-
Supplies	-	20,000	-	59,772	-	-	-
Other services and charges	-	-	-	18,629	3,269	3,260	59,817
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,653	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	20,000	-	83,054	3,299	3,260	59,817
Excess (deficiency) of receipts over disbursements	-	(20,000)	-	9,458	111,744	19,740	(59,817)
Cash and investments - ending	\$ 500	\$ 4,144	\$ 2,000	\$ 130,664	\$ 452,550	\$ 20,345	\$ 13,541

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	TMA Collections	Pk-Bicentennial	JABG Mnt Health	Pk-Brincka	Local Roads and Bridges Match Grant	MOH PCCD Spark	MOH Arts Midwest
Cash and investments - beginning	\$ 129,453	\$ 73,144	\$ (7,597)	\$ (64,732)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,765	55,654	-	5,000	553
Charges for services	481,336	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,134,686	-	-
Total receipts	<u>481,336</u>	<u>-</u>	<u>18,765</u>	<u>55,654</u>	<u>1,134,686</u>	<u>5,000</u>	<u>553</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	316,605	73,144	6,947	4,367	333,791	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>316,605</u>	<u>73,144</u>	<u>6,947</u>	<u>4,367</u>	<u>333,791</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>164,731</u>	<u>(73,144)</u>	<u>11,818</u>	<u>51,287</u>	<u>800,895</u>	<u>5,000</u>	<u>553</u>
Cash and investments - ending	<u>\$ 294,184</u>	<u>\$ -</u>	<u>\$ 4,221</u>	<u>\$ (13,445)</u>	<u>\$ 800,895</u>	<u>\$ 5,000</u>	<u>\$ 553</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	MOH U-W Power Youth	MOH Anderson Foundation	Pros-IPAC Grant	16.593 Res Substance Abuse	93.268 Health IIC Grant	Adult Community Corrections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,000	-	9,157	18,337	42,677	-
Charges for services	-	-	-	-	-	98,594
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,328	-	-	-	-
Total receipts	2,000	12,328	9,157	18,337	42,677	98,594
Disbursements:						
Personal services	-	-	-	18,602	1,338	-
Supplies	-	-	-	6,402	1,838	6,813
Other services and charges	-	-	-	16,667	38,716	42,247
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,889	9,157	3,795	6,281	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,889	9,157	45,466	48,173	49,060
Excess (deficiency) of receipts over disbursements	2,000	6,439	-	(27,129)	(5,496)	49,534
Cash and investments - ending	<u>\$ 2,000</u>	<u>\$ 6,439</u>	<u>\$ -</u>	<u>\$ (27,129)</u>	<u>\$ (5,496)</u>	<u>\$ 49,534</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Pk-NAR 2016 Grant	ASCC Donations	MOH Donations	Zone Enforcement Fund	Storm Water	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,881,753
Receipts:						
Taxes	-	-	-	-	3,097,657	285,967,282
Licenses and permits	-	-	-	-	-	1,503,788
Intergovernmental receipts	14,453	-	-	-	-	56,008,027
Charges for services	-	-	-	19,000	-	9,435,055
Fines and forfeits	-	-	-	-	-	2,037,512
Other receipts	-	500,000	1,270	-	500,000	62,024,588
Total receipts	<u>14,453</u>	<u>500,000</u>	<u>1,270</u>	<u>19,000</u>	<u>3,597,657</u>	<u>416,976,252</u>
Disbursements:						
Personal services	-	-	-	-	303,471	41,443,063
Supplies	-	-	-	-	22,148	7,098,584
Other services and charges	9,000	-	-	-	594,591	30,734,100
Debt service - principal and interest	-	-	-	-	-	2,950,000
Capital outlay	-	-	-	-	324,714	5,193,395
Other disbursements	-	-	-	-	500,500	467,508,759
Total disbursements	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,745,424</u>	<u>554,927,901</u>
Excess (deficiency) of receipts over disbursements	<u>5,453</u>	<u>500,000</u>	<u>1,270</u>	<u>19,000</u>	<u>1,852,233</u>	<u>(137,951,649)</u>
Cash and investments - ending	<u>\$ 5,453</u>	<u>\$ 500,000</u>	<u>\$ 1,270</u>	<u>\$ 19,000</u>	<u>\$ 1,852,233</u>	<u>\$ 76,930,104</u>

PORTER COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,784,718</u>	<u>\$ -</u>

PORTER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Bank of NY	Porter County Jail Building	<u>\$ 2,955,000</u>	07/03/2001	01/03/2024

PORTER COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	\$ 5,986,854
Infrastructure	129,550,656
Buildings	72,251,172
Machinery, equipment, and vehicles	24,118,404
Construction in progress	1,623,272
Total capital assets	\$ 233,530,358

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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 PORTER COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Porter 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, 2016. 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.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2016.

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

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 2016-002. Our opinion on the major federal program is not modified with respect to these matters.

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 did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2016-002, that we consider to be a significant deficiency.

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

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

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


Paul D. Joyce, CPA
State Examiner

August 22, 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.

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

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	FY 2016	\$ -	\$ 9,957
National School Lunch Program	Indiana Department of Education	10.555	FY 2016	-	16,527
Total - Child Nutrition Cluster				-	26,484
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY 2016	-	2,789
Total - Department of Agriculture				-	29,273
<u>Department of Commerce</u>					
Coastal Zone Management Administration Awards	Indiana Department of Natural Resources	11.419	300NP1CZM130306	-	9,917
Total - Department of Commerce				-	9,917
<u>Department of the Interior</u>					
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2016	-	20,681
Total - Department of the Interior				-	20,681
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	D3-16-10282	-	18,765
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Domestic Violence Grant			D3-15-9752	-	96,967
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
STOP Grant			D3-16-10500	-	27,520
Residential Substance Abuse Treatment for State Prisoners	Indiana Criminal Justice Institute	16.593			
RSAT Grant			D3-16-10938	-	18,337
Court Appointed Special Advocates	Indiana Supreme Court	16.756	FY 2016	-	44,912
Equitable Sharing Program	Direct Grant	16.922			
Federal Forfeitures - County Sheriff			FY 2016	-	235,109
Total - Department of Justice				-	441,610
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1173432	-	16,015
			DES 1297541	-	73,138
			DES 1383364	-	49,702
			DES 1401029	-	9,086
Total - Highway Planning and Construction				-	147,941

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

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016
(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 Planning and Construction Cluster (continued)					
Recreational Trails Program Michigan City Garden Trail	Indiana Department of Natural Resources	20.219	#300OR1RT1300800	-	55,564
Total - Highway Planning and Construction Cluster				-	203,505
Highway Safety Cluster					
State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	D3-16-10176	-	6,432
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Grant	City of Portage Police Department	20.601	D3-16-10237	-	1,625
Total - Highway Safety Cluster				-	8,057
Total - Department of Transportation				-	211,562
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements					
Health IIC Grant	Indiana Department of Health	93.268	FY 2016	-	42,677
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	FY 2016	-	148,759
Child Support Enforcement	Indiana Department of Child Services	93.563			
IV-D Program			FY 2016	-	130,922
Prosecutor IV-D			FY 2016	-	715,451
Clerk IV-D			FY 2016	-	152,523
General IV-D Incentive			FY 2016	-	84,144
Total - Child Support Enforcement				-	1,083,040
Voting Access for Individuals with Disabilities_Grants to States Help America Vote Act Accessibility Grant	Indiana Secretary of State	93.617	FY 2016	-	20,000
Total - Department of Health and Human Services				-	1,294,476
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMW-2015-EP-00037	-	81,638
Homeland Security Grant Program SHSP Sub Grant	Indiana Department of Homeland Security	97.067	C44P-5-670B	-	13,627
Total - Department of Homeland Security				-	95,265
Total federal awards expended				\$ -	\$ 2,102,784

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

PORTER 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, 2016. 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*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

PORTER 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 deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	yes
Any audit finding 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	Unmodified

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 2016-001

Subject: Financial Transactions - Clerk of the Circuit Court
Audit Finding: Material Weakness

Repeat Finding

This is a partial repeat of finding number 2015-004 from the immediate prior year.

Condition

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

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Clerk's office stopped using the PC Superior Trust software system in September 2013. When a judgment was entered on a case in the old software system, the case information was recorded in the new software system (Odyssey) and a bank transfer from the old software system bank account to the Odyssey bank account was made. A disbursement could not be posted to the old software system to record the bank transfer.

We were unable to reconcile or audit the ending cash and investment balance of the PC Superior Trust sub-account of the Clerk's Trust fund of \$1,543,229 at December 31, 2016, because there is not a true outstanding check list. The balance at December 31, 2016, was immaterial to the financial statement as a whole.

Context

The lack of controls was a systemic problem, occurring throughout the audit period.

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."

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of the Clerk has not established a proper system of internal control.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Recommendation

We recommended that the Clerk establish a system of internal controls that would ensure that reconcilements are performed and that the reported cash and investment balance is accurate.

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 2016-002

Subject: Child Support Enforcement - 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 2016
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a partial repeat of finding number 2015-005 from the immediate prior year.

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 review process over the information within the Cost Allocation Plan (CAP) was not effective.

The County hired an outside consultant to prepare their indirect CAP. This consultant requested financial and other pertinent information from the County to complete the CAP. This plan determined the amount of indirect costs that the County was eligible to receive.

The CAP provided allocation methods of expenditures for certain County departments that provided services to other County departments. Expenditure classifications for those departments were allocated based upon available, meaningful, and auditable base units.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

When the 2015 CAP was compared to the 2016 CAP, it was determined that the base units and percentages used in both reports for the Accounting A/P Services, Payroll allocations, Sheriff Wages allocations, and Print Shop allocations remained unchanged. The base units used to allocate these services were based upon the number of non-payroll account transactions, number of employees, wages per the financial ledgers per division, and number of copies by department, respectively. The base units used to determine the amount of units and percentages calculated were not accurate.

In addition, longevity paid to employees from the Riverboat fund were allocated in the CAP and \$565 was included in the total of indirect costs. The Clerk of the Circuit Court was reimbursed \$663 for the longevity paid to employees from the Riverboat fund on a monthly reimbursement claim. The County was reimbursed twice for the same cost.

Context

The internal control process was not effective to ensure that the base units used were updated from the prior report to the actual activity of the base year. Four of the fourteen different base units and percentages were not based upon the actual activity of the base year. The longevity duplicate reimbursement was an isolated incident.

Criteria

2 CFR section 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 Appendix V to Part 200 section A states:

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

2 CFR 200.413(c) states:

"The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- (1) Administrative or clerical services are integral to a project or activity;
- (2) Individuals involved can be specifically identified with the project or activity;

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- (4) The costs are not also recovered as indirect costs."

Cause

Management had not developed an effective system of internal controls to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and 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 effective controls to ensure compliance and comply with the Allowable Costs/Cost Principles compliance requirement.

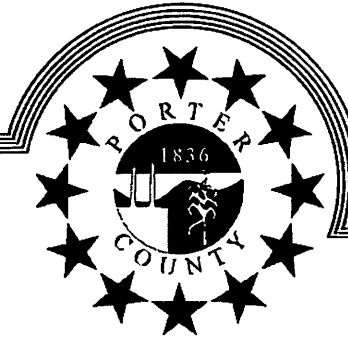
Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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



Vicki Urbanik
Auditor

(219) 465-3445

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001 (Financial Transactions and Reporting)

Fiscal year in which the finding initially occurred: 2015

Contact Person Responsible for Corrective Action: Vicki Urbanik, Porter County Auditor

Contact Phone Number: 219-465-3350

Status of Audit Finding: Controls implemented by the Auditor's Office

This finding concerned 1) Supplemental CAR-1s submitted to the Auditor's Office by other departments for financial transactions that are not part of the County Auditor's ledger and 2) the controls we have implemented in the Auditor's Office to verify the accuracy of the CAR-1s.

One component of internal control is effective communication and information. In 2016, in accordance with I.C. 5-11-1-27, Porter County approved an internal control ordinance that adopted, as county policy, the State Board of Accounts' *Uniform Internal Control Standards for Indiana Political Subdivisions*. The county took an additional step by adopting an internal control procedures document. This latter document speaks to the need for department heads who maintain their own financial records to respond in a timely manner and to provide additional information as requested for the preparation of the AFR (See "Procedures," Principle 5, Control Environment).

The county's new control measures were disseminated at internal control training sessions led by the Porter County Auditor in the fall of 2016. We are pleased to note that all county departments were represented at these trainings. Further, the internal control ordinance and procedure manual are posted online on the Auditor's Office webpage (www.porterco.org/auditor). Thus, it is our position that all departments with the responsibility over the CARs should understand their role in providing accurate data.

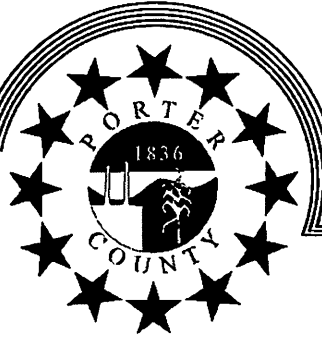
Since at least 2013, Porter County's state audits have found that controls over the supplemental CARs have been insufficient. In 2015, we strengthened our efforts by requiring departments to provide us bank reconciliations and supporting financial documents, which we review against the reports submitted. When we cannot verify the information submitted, we contact the departments to review. Our work papers and email correspondence document our efforts.

In response to the 2015 audit finding, we continued to strengthen our controls over the CARs by providing the departments with their audited ending balances. We also communicated with departments our willingness to work through their numbers. In one case, we provided estimates for multiple accounts, with a notation that our figures need to be adjusted as necessary. We have also explained how the CARs are to be reported in Gateway as part of the AFR. To document our efforts, we maintain all written correspondences with departments in our AFR files.

Our office has a three-person AFR "team," with each person responsible for individual aspects of the AFR. The team meets typically once a week from mid-January through the completion of the AFR to share our progress and concerns. Further, each team member's work is reviewed by another prior to the report's submission. The CAR component is a top priority for the AFR team.

We believe the controls we have implemented in the Auditor's Office over the CARs have vastly improved the accuracy of the reports as well as the departments' understanding of their fundamental responsibility over the reports. Despite our efforts, however, we were unable to verify one of the CARs submitted for the 2016 AFR. We remain committed to improve our controls over the CARs to the extent possible.

Vicki Urbanik
6/27/2017



Vicki Urbanik
Auditor

(219) 465-3445

FINDING 2015-002 (Schedule of Expenditures of Federal Awards)

Fiscal year in which the finding initially occurred: 2015

Contact Person Responsible for Corrective Action: Vicki Urbanik, Porter County Auditor

Contact Phone Number: 219-465-3350

Status of Audit Finding: Controls implemented by Auditor's Office

This finding concerned under- and over-reported amounts in the SEFA. Beginning in 2015, we recognized the need for improve the controls that existed in the Auditor's Office over grant administration. Our initial efforts resulted in the following improvements:

- A comprehensive grant file with all existing and new grant applications, with verified CDFA numbers.
- Housing of the grant files in a single location within the Auditor's Office, with one staff member primarily responsible for the maintenance of the files.
- A three-person AFR team that meets regularly during the period of the AFR preparation; the team's work includes a review by another team member to review and verify the SEFA figures.

In response to the 2015 audit findings, we initiated the following additional controls:

- Expanded communications with departments to substantiate their grant data, with written correspondence maintained in our AFR files.
- Research into the nature of grants reported to us as "non-federal." This control resulted in at least one determination of a new federal award.
- A re-computation of the IV-D grant totals in an attempt to match the audited findings (We wish to note that our re-computation resulted in different figures.)
- A review of grant funds to include the CDFA number in the title (Note: With the conversion to a new financial system in 2017, this endeavor continues).

We believe the controls we have implemented over our federal awards has improved our compliance with OMB Circular A-133 and our responsibility to manage federal awards in compliance with state and federal guidelines. We remain committed to strengthening our controls over the reporting of federal awards to the extent possible.

Vicki Urbanik
6/27/2017



Porter County Sheriff's Department

David M. Reynolds
Sheriff

Jeffery A. Biggs
Chief Deputy

July 5, 2017

Summary Schedule of Prior Audit Findings

Finding 2015-003


Fiscal year in which finding initially occurred: 2015

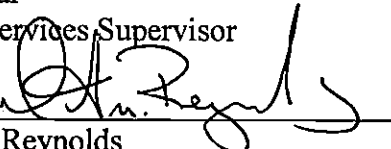
Contact Person Responsible for Corrective Action: David Reynolds, Sheriff

Contact Phone Number: 219-477-3000

Status of Audit Finding:

Receipts, disbursements, cashbook balances prepared by Rachel Klaiber-Christensen and reviewed by Tanya Gear and Chief Biggs as indicated by initialing and or signing the monthly printouts, daily disbursements and bank deposit slips.

Signature 
Tanya Gear
Support Services Supervisor

Signature 
David M. Reynolds
Sheriff Porter County

Tanya Gear
Support Services Supervisor
Porter County Sheriff
219-477-3156
tgear@porterco-ps.org

COUNTY - PORTER



COURTHOUSE
16 E. LINCOLNWAY • SUITE 211
VALPARAISO, INDIANA 46383

KAREN M. MARTIN
CLERK OF THE CIRCUIT AND SUPERIOR COURTS

TELEPHONE:
(219) 465-3450

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-004

FISCAL YEAR IN WHICH FINDING INITIALLY OCCURRED: 2015

Contact Person Responsible for Corrective Action: Karen M. Martin
Contact Phone Number: 219-465-3463


The CAR report is prepared by Jackie Haney. I review and approve the report.

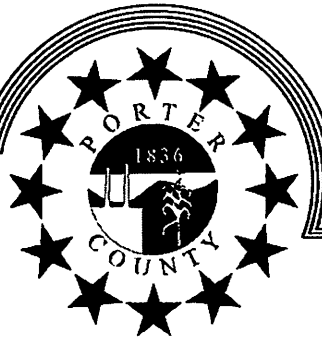
The initial report did not include the COI amount separately. The report now separates this amount from the others. See attached report 2017.

We recently received the information for the outstanding checks from Chase and are in the process of compiling our final outstanding check list for the Jalan account.

We are still reviewing and compiling information on the bonds for the Jalan account.

Respectfully submitted,


KAREN M. MARTIN
Clerk of the Circuit Court



Vicki Urbanik
Auditor

(219) 465-3445

FINDING 2015-005 (Internal Control over Child Support Enforcement)

Fiscal year in which the finding initially occurred: 2015

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

Contact Person Responsible for Corrective Action: Vicki Urbanik, Porter County Auditor

Contact Phone Number: 219-465-3350

Status of Audit Finding: Controls implemented by Auditor's Office

This audit finding concerned the controls in place over the Cost Allocation Plan. Insufficient controls over the CAP preparation has been a recurring audit finding for Porter County since at least 2013.

In each of the past three years, we met with our CAP preparer to review the plan, both before it was completed and in its finished form. We have felt that we did our due diligence by asking a number of questions about the methodologies used and by selecting certain expenditures for verification during our meeting with the consultant. However, we did not document our review or findings. We concur with the finding that additional controls were in order.

We are now approaching the CAP review differently. As in the past, we prepare the same financial reports each time the consultant requests the information for consistency and we maintain the reports digitally for future reference. Further, we continue to meet with the consultant at least twice during the plan's preparation for questions and review. But this year, we also began a more thorough internal review of the CAP by taking the following steps:

--Matching the figures in the CAP's Summary Schedule with the CAP's departmentalized reports and with our system-generated expenditure reports. This review is intended to identify any typographical errors within the CAP and potential discrepancies with our records.

--Verifying the expenditures reported in the CAP by matching the figures with our reports. Our Corrective Action Plan stated that we intended to conduct this review over select departments; however, this review was performed for all of the departmentalized schedules in the CAP.

As a result of this review, errors or discrepancies were identified in the CAP affecting five budgets. These discrepancies are noted in a written report, "Cost Allocation Plan Analysis, 2017," supplemented by expenditure print-outs. Written notes were made in our copy of the CAP as well as on our print outs. Attached with this correspondence is the analysis; we will gladly share our notes and expenditure printouts as well.

We have shared our findings with the consultant and are awaiting a response for the results for which we have not yet received an explanation.

We believe the preparation of our analysis, coupled with our commitment to continue to question and maintain an open dialogue with our consultant, provides much-needed additional controls to help provide us assurance that the CAP is being prepared thoroughly and accurately.

COUNTY - PORTER



PORTER COUNTY
CLERK'S OFFICE
16 LINCOLNWAY • STE. 209
VALPARAISO, INDIANA 46383

KAREN MARTIN
CLERK OF THE CIRCUIT AND SUPERIOR COURTS
TELEPHONE: (219) 465-3450

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-005

FISCAL YEAR IN WHICH FINDING INITIALLY OCCURRED: 2015

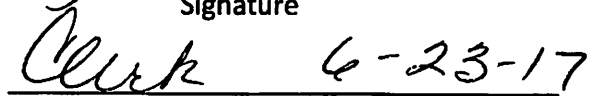
**CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION;
KAREN MARTIN**

CONTACT PHONE NUMBER: 219-465-3450

STATUS OF AUDIT FINDING:

Our consultant has been providing detail information and documentation to us regarding our IVD claims since August of 2016. See attached report.


Signature


Title and Date

COUNTY - PORTER

KAREN MARTIN



16 LINCOLNWAY # 106

Clerk of The Circuit And Superior Courts

Valparaiso, Indiana 46383

CORRECTIVE ACTION PLAN

FINDING 2016-001

CONTACT PERSON: Karen Martin

Contact Phone Number: 219-465-3463

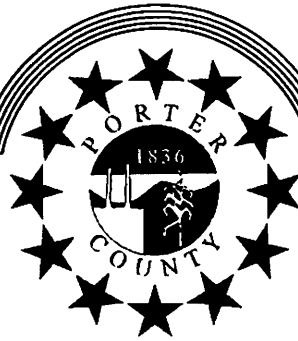
We have an outstanding check list created from our Jalan system and confirmed by the banking institution yet due to some check numbers not listed on the Chase bank we are in the process of pulling each file and confirming that the instrument was not negotiated so that the checks may be forwarded to the State.

The plan is to have this finalized by mid 2018

We are in the process of researching and transferring bond money that is in the Jalan account to the Odyssey. This will reflect a more accurate balance.

The plan is to have this finalized by end 2018

Karen M. Martin
Clerk
Aug 17, 2017



Vicki Urbanik
Auditor

(219) 465-3445

CORRECTIVE ACTION PLAN

Date: August 22, 2017

FINDING 2016-002 FINANCIAL TRANSACTIONS AND REPORTING

Contact Person Responsible for Corrective Action: Vicki Urbanik, Auditor
Contact Phone Number: 219-465-3350

Views of Responsible Official:

Since at least 2013, audits of Porter County have included a finding that the county's Cost Allocation Plan is inadequate and/or that the county lacks internal controls over the plan. In the Corrective Action Plan prepared last year in response to the 2015 audit, we proposed to do the following:

- Review the monthly financial data we provide to the consultant for accuracy and research potential discrepancies before transferring the data to the consultant.
- Document the transactions we questioned and/or verified and how that verification was achieved.
- Select certain expenditure accounts and/or certain funds in the CAP and verify that they match our ledger.

The anticipated completion date was "by the next CAP review in early 2017." I am pleased to say that this year we accomplished what we set out to do, for in 2017 I personally reviewed the majority of expenditure accounts and funds in the CAP to verify that they matched our ledger. This exercise proved fruitful, for I identified several discrepancies and questionable items, which I then shared with the consultant who prepares the CAP. I also shared my report with the state examiners and have included it with this response.

However, I conducted this more thorough review of the CAP that reflected the expenditures for the first year that I was in office – for the year 2015 for use beginning in 2017. The finding 2016-002 refers to two earlier CAPs – the 2013 CAP for use in 2015 and the 2014 CAP for use in 2016. I do not disagree that these two reports contained duplicative base units and percentages; the consultant acknowledged that the error occurred because the units were carried forward from the prior year's report.

To ensure that the CAP is accurate and has been properly prepared, we will continue to conduct the analysis described above, but with added attention to the areas that might have been carried over in error from the prior year's plan, such as the base units and percentages. We will continue to share our findings with the consultant, who is expected to produce a thorough plan as stated in the contract.

Vicki Urbanik
Porter County Auditor

August 22, 2017

Cost Allocation Plan Analysis, 2017
Prepared by Vicki Urbanik, Porter County Auditor

Introductory comments

Porter County's Cost Allocation Plan preparer, Jeff Dossett of Dossett Consulting, met with us three times in early 2017: The first meeting, held on Feb. 21, 2017, consisted of an initial review of the 2015 CAP and the financial statements that Mr. Dossett would need to complete the plan. At the second meeting in early March, Mr. Dossett reviewed financial records in our office. I was away at a conference that day, and it was agreed that we would meet again for me to receive the final CAP and to review his findings in greater detail.

This more in-depth meeting took place on May 19. Mr. Dossett and I met for more than 90 minutes reviewing the CAP that he prepared. We reviewed each section of the plan, department by department. This review allowed me to ask questions as we went along. Most of my questions dealt with the nature of how he prepared the plan. I made notations in the plan during our discussion (marked in the CAP in pencil).

It was agreed that I would review the plan in greater detail and return to Mr. Dossett with any follow-up questions or concerns.

My internal review of the CAP consisted of the following:

--Cross checking the figures in the "Summary Schedule" located on Page 6 of the CAP with the department-by-department reports in the plan and with Auditor financial statements. This review was intended to identify possible typographical errors in the totals, as well as potential department-by-department discrepancies between the CAP totals and our expenditure reports.

--Verifying the expenditures reported in the CAP, by matching the CAP figures with our system-generated expenditure reports. The following are the discrepancies or issues noted.

Issues to address

Auditor's General Fund budget, 1000-1002: The CAP reported \$299,490 in fuel costs out of the Auditor's general fund budget. This is in error. This account previously had been in the Auditor's budget but the County Council shifted the authority to maintain the fuel charges to the Commissioners.

Mr. Dossett explained that this account was carried forward from the previous CAP as a formatting matter and that he will make the necessary correction.

Clerk's General Fund budget, 1000-1001: The CAP shows expenditures for benefits, an expenditure that is not similarly shown in the other budgets. (Most benefit costs for general fund departments are paid for through the Commissioners' budget).

I have asked for clarification from Mr. Dossett on this matter.

Prosecutor IV-D General Fund budget, 1000-1035: The costs recorded in the CAP could not be verified. The CAP appears to show costs in excess of actual amounts. For example, the CAP reports salary expenditures totaling \$753,268, while our expenditure reports show \$435,208.

I have asked for clarification from Mr. Dossett on this matter.

Prosecutor Incentive Fund 8897: An expenditure of \$2,322 for data processing equipment was made but not reported in the CAP.

Commissioners General Fund budget, 1000-1030: The water and sewage expenditure in CAP is in error. The CAP shows an expenditure of \$161,712. The actual expenditure in the general fund budget was \$6,599.05. The CAP-reported expenditure of \$161,712 is the sum of the water and sewage accounts in both the general fund and the CCD fund (\$6,599.05 + \$155,112.47). However, the CAP accurately reflects the water and sewage expenditure of \$155,112.47 in the CCD schedule.

Also in the Commissioners General Fund budget, the CAP shows an expenditure of \$767,568 for the power account. This amount was accurately included in the CAP's CCD schedule. No power expenditures were made out of this general fund budget in 2015.


Vicki Urbanik
Porter County Auditor

June, 2017

Summary of CAP internal review

Department	CAP Finding	Auditor Finding
Auditor General Fund, 1000-0002	\$299,249 Fuel	This is an error. The fuel account was moved out of the Auditor's budget prior to 2015. However, this expenditure was properly reported in the CAP's Commissioner schedule.
Clerk General Fund, 1000-0001	Employee benefit costs reported	Employee benefit costs are not directly paid for out of this budget. We are seeking clarification on this reported cost.
Prosecutor IV-D General Fund, 1000-0035	\$753,268 Salaries \$7,380 Office Supplies \$35,513 Other Services	\$435,208 Salaries \$6,000 Office Supplies No "Other Services" account; remainder of expenditures total \$100,609. We are seeking clarification on this reported cost.
Prosecutor Incentive Fund, 8897	No cost reported for data processing.	\$2,322 expended on data processing.
Commissioners General Fund, 1000-1030	\$161,712 Water and Sewage	\$6,599 Water and Sewage

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/>.