

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

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



**FILED**  
09/29/2017



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SCHEDULE OF OFFICIALS

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



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 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 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 15, 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 15, 2017



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of LaPorte County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated August 15, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 and 2016-002 that we consider to be material weaknesses.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001 and 2016-002.

**LaPorte County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

August 15, 2017

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General Fund	\$ 10,006,553	\$ 38,247,691	\$ 40,613,154	\$ 7,641,090
Sheriff Accident Report Fund	6,709	2,230	-	8,939
Spay & Neuter Fund	14,054	11,220	480	24,794
CAGIT Certified Shares	863,301	2,568,682	1,742,061	1,689,922
Campaign Finance Enforcement	520	-	-	520
Credit Fund	955,633	5,509,152	5,063,447	1,401,338
County Child Advocacy	1,844	-	-	1,844
City & Town Court Cost Fund	35,618	31,624	35,618	31,624
Clerks Record Perpetuation	107,420	78,897	85,905	100,412
County Option Dog Tax	1,092	4,760	964	4,888
Sales Disclosure	60,613	11,895	5,479	67,029
Cumulative Bridge Fund	4,165,064	903,811	1,381,060	3,687,815
Cty Cumulative Capital Devel.	1,147,682	684,658	1,167,500	664,840
County Drug Free Comm. Fund	9,039	55,146	40,743	23,442
Economic Development Fund	25,021	96,250	116,859	4,412
Local Emerg Plan & Right To Know	36,064	13,828	11,749	38,143
Co. Extradition Fund	56,054	-	-	56,054
Fire Arms Training Fund	26,046	54,770	15,181	65,635
General Drain Improve. Fund	64,747	6,569	-	71,316
County Health Dept.	7,692	1,733,799	1,539,177	202,314
County Identification Sec Prot	1,072	8,146	1,018	8,200
Excess Levy Fund	1,623,592	-	-	1,623,592
Local Rd & St	243,256	744,997	692,389	295,864
Major Cumulative Bridge Fund	7,706,695	531,704	195,172	8,043,227
Major Moves Fund	7,058,099	-	-	7,058,099
County Corrections Fund	27,621	76,047	16,641	87,027
County Highway	3,242,654	4,628,497	3,723,520	4,147,631
Omitted Property	217,619	603,121	345,900	474,840
Park & Rec Non Reverting	42,043	31,468	2,354	71,157
Real Estate Endorsement Fee	36,716	26,584	63,300	-
Emergency Reserve Fund	10,000,000	3,114,782	2,206,814	10,907,968
2015 Reassessment	550,222	725,546	579,568	696,200
Recorder's Record Perpetuation	4,006	158,321	114,440	47,887
River Boat Admissions Tax	4,460,187	2,510,737	2,365,064	4,605,860
Sex and Violent Offender Admin	18,413	9,107	7,865	19,655
Solid Waste User Fees	59,602	2,501,830	2,501,830	59,602
Supplemental Public Defender	223,623	23,623	165,968	81,278
Excess Tax	8,531,638	711,098	4,224,693	5,018,043
Surveyor's Corner Perpetuation	44,260	22,723	33,888	33,095
Tax Sale Redemption	333,871	1,963,130	2,290,739	6,262
Tax Sale Surplus	5,167,772	-	4,174,795	992,977
Indiana Local Health Dept Trus	42,197	45,759	36,136	51,820
Unsafe Building Fund	47,499	1,477	6,706	42,270
Vehicle Inspection Fund	3,507	3,475	-	6,982
Commissioner Sale Fund	-	1,786,177	1,678,319	107,858
Gal/Casa Guardian User Fee Fd.	2,950	-	1,500	1,450
County 911	1,003,679	1,765,672	1,580,070	1,189,281
Lp Co Pioneer Cemetery Comm	(8,461)	47,559	39,098	-
Co. User Fee Fund	286,067	291,017	199,209	377,875
Ditch Maintenance Fund	889,674	48,595	74,077	864,192
Cap. Improv. Hotel-Motel Tax	-	1,604,954	1,604,954	-
LP Animal Control Citation Fee	2,726	1,040	-	3,766
Animal Shelter Donations	172,465	199,444	221,413	150,496
Group Health Ins Fund	4,921,787	10,959,146	11,622,913	4,258,020
Payroll	113	18,806,823	18,806,823	113
Payroll Deductions Fund	(674,620)	28,619,023	27,908,816	35,587
Sheriffs Pension Fee Fund	43,201	245,959	243,600	45,560
I 94 US Route 421 TIF	424,428	124,415,309	124,227,663	612,074
Commercial Vehicle Excise	-	825,365	825,365	-
Excise Fund	-	11,404,612	11,404,612	-
Excess Sanitation	1,405	-	-	1,405
Fin. Institution Guaranteed Fd	-	772,183	772,183	-
HEA 1001 St Hmtd Credit Fund	2,347,835	-	2,347,835	-
Fines & Forfeitures	297	2,405	2,409	293
Infraction Judgement	35,723	213,466	219,949	29,240
Overweight Fund	63	12,373	11,674	762
Special Death Benefit Fees	2,060	12,405	12,550	1,915
State Sales Disclosure Fund	1,745	11,895	11,355	2,285
Coroners Education Fund	2,251	14,725	14,222	2,754
Cir Ct Adult Transfer Fees	9,460	2,250	1,075	10,635
Mortgage Recording Fee Fund	1,413	9,003	8,703	1,713
Asset Forfeitures	21,305	6,216	16,440	11,081
DLGF Homestead Property Databa	84,500	5,375	24,818	65,057
Sex & Violent Offender - State	100	1,011	955	156
Child Restraint Fee	560	2,075	2,460	175

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

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Inheritance Tax	-	104	104	-
Educational Plate Fund	150	1,913	1,856	207
CAGIT Distribution	-	10,934,137	10,934,137	-
CEDIT Distribution	-	9,933,065	9,933,065	-
Clerk ARRA Fund	98	-	-	98
Title IV-D Incentive	263,807	47,007	-	310,814
Pros Title 4D Incentive 10-99	577,981	70,782	43,577	605,186
Clerk Title 4D Incentive 10-99	301,000	47,007	30,383	317,624
Co Elected Officials Training	13,053	8,421	5,503	15,971
LOIT Special Distribution	-	4,896,205	4,896,205	-
Sup Ct #4 Admin Fees	465,431	56,220	88,365	433,286
Cir Ct Juv Admin Fees	62,791	1,970	-	64,761
Park Dept Special Non Oper Fd	113,352	96,582	104,486	105,448
County Match -Juv Acct Grant	24	-	-	24
JSC Residents Ed Fund	15,412	19,347	19,463	15,296
Dorothy S Crowley Juv Ser Cntr	7,600	77	2,363	5,314
Contractor Registration fee	296,015	79,251	167,656	207,610
LPC Adult Probation Supp	495,115	265,581	259,272	501,424
Suppl. Juvenile Circuit Court	1,579	8,588	8,317	1,850
Pioneer Cemetery Donation Fund	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	975	4,200	-	5,175
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	56,828	202,928	236,469	23,287
Lp Co. Alcohol & Drug Ser. Fee	-	145,892	145,892	-
Domestic Relations	64,655	9,805	-	74,460
Law Enforce Contin Education	256,274	22,570	21,995	256,849
Eleven Co. Drainage Bd. Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	7,197	3,425	8,198	2,424
GPS Probation Tracking	628	-	-	628
Problem Solving Court	15,090	48,361	50,192	13,259
Kankakee River Maintenance	900	-	-	900
Communicable Disease	148,797	73,275	65,071	157,001
Serv-Safe NonReverting	2,539	2,260	-	4,799
Water Lab Non Reverting Fund	71,893	108,722	52,538	128,077
KIDC Project TIF	152,721	122,750	75,036	200,435
400 N & 950 W Project #2	1,375	-	-	1,375
GIS Copy Supply	114	-	-	114
Sale Of County Owned Property	64,481	-	-	64,481
Community Corrections Building	158,303	-	-	158,303
Kingsbury Ind Pk Economic Dev	138,180	-	-	138,180
3-County Drainage Board	8,316	-	345	7,971
Community Sign Fund	574	-	-	574
Jury Fee Fund	-	58,958	58,958	-
Sidewalk Project Donation Fund	3,565	-	-	3,565
Disaster Relief Donation Fund	-	8,000	6,997	1,003
911 Donation Fund	-	75	-	75
Win Tax Fund/Riverboat	1,001,334	282,788	369,349	914,773
Telephone Commissions Fund	4,014	99	-	4,113
Rolling Prairie Sewer Project	127,191	-	-	127,191
US 421 Storm Water Project	6,530	-	-	6,530
Fair Security Fund	-	25,716	25,716	-
Special Detail Security Fund	-	12,182	12,182	-
Community Corrections Fund	251,590	945,962	1,089,188	108,364
The Nova Fund	-	39,268	79	39,189
JSC Elect Monitor & Home Deten	49,345	330	29,515	20,160
Co. Sheriff Cont Education	47,822	44,996	34,743	58,075
Subdivision Bond Trust Fund	40,176	-	-	40,176
Regional Planner	54,520	215,691	78,027	192,184
Edward Byrne Justice Grant	45	-	-	45
Lepc-Hmta Planning Grant	7	-	-	7
Lepc-Hmta Training Grant	1,967	-	-	1,967
Law Enforcement Fund	130	-	-	130
Prosec. Victim Advocate Grant	(17,521)	106,432	114,450	(25,539)
Adult Protective Services	(18,185)	214,712	239,777	(43,250)
Bioterrorism Grant Fund	83	-	83	-
JSC Food Program	1,969	21,960	18,404	5,525
Pre-Disaster Mitigation Grant	(16,555)	12,375	-	(4,180)
Court Improvement Program 14	334	-	-	334
Operation Pull Over Grant 14	66	-	66	-
DUI Task Force Indiana 14	219	-	219	-
Operation Pull Over Grant 15	9	-	9	-
CMAQ E-85 Fuel Grant 15	(1,385)	9,829	13,937	(5,493)

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

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Countywide Sign Grant	(13,340)	65,366	96,715	(44,689)
Bridge Inspection Grant	19,064	39,616	88,491	(29,811)
CMAQ Lincoln Trail Grant	36,636	11,770	35,440	12,966
Sidewalk Improvement Grant	(36,400)	64,920	43,400	(14,880)
JBAG Grant 2015	(1,500)	8,498	6,998	-
Johnson Rd Intersection Grant	-	40,089	50,898	(10,809)
Otis Road Bridge Grant	-	42,409	56,195	(13,786)
CR 875 Bridge #18 Grant	(25,630)	49,723	49,908	(25,815)
Public Health Prep Ebola Grant	11,284	5,757	25,567	(8,526)
Adult Drug Court Grant	-	61,430	68,506	(7,076)
DUI Task Force Indiana 16	(1,170)	30,628	29,485	(27)
EMA Perform Sub Grant 2015	(5,069)	5,069	-	-
Operation Pull Over Grant 16	(6,296)	25,507	19,112	99
ICAC Prosecutor Grant	-	177,839	217,015	(39,176)
Marquette Greenway Grant	-	14,348	24,195	(9,847)
Franklin Street Bridge Grant	-	-	10,000	(10,000)
2015 Homeland Security Grant	-	31,601	31,601	-
Economic Dev Corridor Grant	-	-	7,897	(7,897)
Pavement Maintenance Grant	-	3,571	59,747	(56,176)
Non Reverting MS4 Fund	56,899	25,274	23,941	58,232
Pictometry Fund	3,384	-	-	3,384
MS4 Bond Fund	16,685	-	-	16,685
MS4 Entity Participation Fund	-	29,629	-	29,629
Adult CTP Grant	35,897	24,725	22,062	38,560
Comm. Corrections State Grant	(163,409)	719,524	615,196	(59,081)
Juv. Service Cntr State Grants	37,029	36,298	23,626	49,701
Fire & Bldg Svcs Training Grant	144	-	-	144
Recycled Road Fund	23	-	-	23
Co-Op Ext & 4H Build Indiana	14,176	-	-	14,176
First Responder Equip Grant	774	-	-	774
Co. Hlth Environmental Fund	59,287	-	-	59,287
Comm Corr Sub Abuse Grant	82	-	-	82
Family Court Fund	32	-	32	-
Neighborhood Court Fund	3,324	380	1,000	2,704
Emergency Mgmt Performance Gr	-	43,582	43,582	-
Gal/ Casa Grant	5,059	51,520	47,994	8,585
Court Interpreter Grant 12	4	-	-	4
Family Court Fund 12	48	-	-	48
Sheriff's Award Fund	1	5,000	5,000	1
Court Interpreter Grant 13	8	-	-	8
Court Reform Grant 13	(22,107)	24,865	3,872	(1,114)
IN Lake Michigan Coastal Grant	130	-	-	130
Public Health Preparedness Gr	-	28,851	16,565	12,286
Adult Guardianship Fund	63,310	46,616	6,500	103,426
Indiana Lake Michigan Beach 14	(697)	8,937	2,607	5,633
Problem Solving Court Grant 14	285	-	-	285
Court Improvement Grant 15	10,850	2,200	8,935	4,115
EMPG Competitive Grant	1	-	-	1
Local Health Maint Fund	13,526	72,672	70,639	15,559
Family Court Grant 15	4,850	-	4,850	-
MC Enrichment Grant 15	500	-	500	-
Marine Patrol Grant 15	4,331	7,500	6,212	5,619
Court Interpreter Grant 15	1,763	-	1,763	-
Problem Solving Court Grant 15	300	-	95	205
JDAI Grant 15	70,566	31,460	102,026	-
Court Alcohol & Drug Grant 15	-	2,977	2,977	-
Drug Prosecution Grant	2,703	-	2,563	140
Family Court Grant 16	-	10,000	6,334	3,666
Gal Casa Capacity Bldg Grant	-	23,773	23,773	-
Court Interpreter Grant 16	-	6,300	3,503	2,797
Adult Probation State Grant	-	39,150	22,881	16,269
JDAI Grant 16	-	51,250	15,136	36,114
Court Recidivism State Grant	-	22,500	12,804	9,696
Neighborhood Acct Board Grant	-	1,525	1,000	525
Inmate Trust Fund	45,815	554,975	564,088	36,702
Sheriff's Commissary Fund	17,644	249,647	188,726	78,565
Neil Thompson Scholarship Fund	19,459	7,765	10,500	16,724
Neil Thompson Scholarship Investment	67,182	225	-	67,407
Community Corrections Commisary Fund	34,521	72,534	56,344	50,711
Community Corrections Resident Fund	3,126	13,708	10,512	6,322
Treasurer Cash Book	5,018,159	3,913,007	5,018,159	3,913,007
Clerk Cash Book	2,910,316	12,444,592	12,566,780	2,788,128
<b>Totals</b>	<b>\$ 90,466,571</b>	<b>\$ 319,004,151</b>	<b>\$ 329,129,671</b>	<b>\$ 80,341,051</b>

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

**E. Disbursements**

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

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

*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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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

*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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 funds being set up for reimbursement grants. The reimbursement for expenditures made by the County was not received by December 31, 2016.

**Note 8. Combined Funds**

Funds related to donations, insurance, tax incremental funds, settlement funds, and court transfer fees were combined into one fund for each group aforementioned.

**Note 9. Other Postemployment Benefits**

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

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

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

	General Fund	Sheriff Accident Report Fund	Spay & Neuter Fund	CAGIT Certified Shares	Campaign Finance Enforcement	Cedit Fund	County Child Advocacy
Cash and investments - beginning	\$ 10,006,553	\$ 6,709	\$ 14,054	\$ 863,301	\$ 520	\$ 955,633	\$ 1,844
Receipts:							
Taxes	26,984,757	-	-	2,568,682	-	5,491,302	-
Licenses and permits	46,299	-	11,220	-	-	-	-
Intergovernmental receipts	2,125,410	-	-	-	-	-	-
Charges for services	6,136,290	2,230	-	-	-	-	-
Fines and forfeits	624,513	-	-	-	-	-	-
Other receipts	2,330,422	-	-	-	-	17,850	-
Total receipts	<u>38,247,691</u>	<u>2,230</u>	<u>11,220</u>	<u>2,568,682</u>	<u>-</u>	<u>5,509,152</u>	<u>-</u>
Disbursements:							
Personal services	30,603,848	-	-	1,629,761	-	-	-
Supplies	1,259,152	-	480	112,300	-	5,063,447	-
Other services and charges	6,941,599	-	-	-	-	-	-
Capital outlay	12,003	-	-	-	-	-	-
Other disbursements	1,796,552	-	-	-	-	-	-
Total disbursements	<u>40,613,154</u>	<u>-</u>	<u>480</u>	<u>1,742,061</u>	<u>-</u>	<u>5,063,447</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,365,463)</u>	<u>2,230</u>	<u>10,740</u>	<u>826,621</u>	<u>-</u>	<u>445,705</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,641,090</u>	<u>\$ 8,939</u>	<u>\$ 24,794</u>	<u>\$ 1,689,922</u>	<u>\$ 520</u>	<u>\$ 1,401,338</u>	<u>\$ 1,844</u>

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

	City & Town Court Cost Fund	Clerks Record Perpetuation	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund	Cty Cumulative Capital Devel.	County Drug Free Comm. Fund
Cash and investments - beginning	\$ 35,618	\$ 107,420	\$ 1,092	\$ 60,613	\$ 4,165,064	\$ 1,147,682	\$ 9,039
Receipts:							
Taxes	-	-	-	-	823,516	624,577	-
Licenses and permits	-	-	4,760	-	-	-	-
Intergovernmental receipts	-	-	-	-	69,346	52,594	-
Charges for services	-	1,043	-	11,895	-	-	-
Fines and forfeits	31,624	-	-	-	-	-	55,146
Other receipts	-	77,854	-	-	10,949	7,487	-
Total receipts	31,624	78,897	4,760	11,895	903,811	684,658	55,146
Disbursements:							
Personal services	-	-	-	-	133,889	-	-
Supplies	35,618	85,905	964	5,479	1,230,371	1,167,500	40,743
Other services and charges	-	-	-	-	16,800	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	35,618	85,905	964	5,479	1,381,060	1,167,500	40,743
Excess (deficiency) of receipts over disbursements	(3,994)	(7,008)	3,796	6,416	(477,249)	(482,842)	14,403
Cash and investments - ending	\$ 31,624	\$ 100,412	\$ 4,888	\$ 67,029	\$ 3,687,815	\$ 664,840	\$ 23,442

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

	Economic Development Fund	Local Emerg Plan & Right To Know	Co. Extradition Fund	Fire Arms Training Fund	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot
Cash and investments - beginning	\$ 25,021	\$ 36,064	\$ 56,054	\$ 26,046	\$ 64,747	\$ 7,692	\$ 1,072
Receipts:							
Taxes	-	-	-	-	-	1,360,189	-
Licenses and permits	-	-	-	54,770	-	-	-
Intergovernmental receipts	-	-	-	-	-	114,538	-
Charges for services	-	-	-	-	-	253,948	8,146
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	96,250	13,828	-	-	6,569	5,124	-
Total receipts	96,250	13,828	-	54,770	6,569	1,733,799	8,146
Disbursements:							
Personal services	-	-	-	-	-	1,417,024	-
Supplies	75	11,749	-	15,181	-	35,719	1,018
Other services and charges	116,784	-	-	-	-	86,434	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	116,859	11,749	-	15,181	-	1,539,177	1,018
Excess (deficiency) of receipts over disbursements	(20,609)	2,079	-	39,589	6,569	194,622	7,128
Cash and investments - ending	\$ 4,412	\$ 38,143	\$ 56,054	\$ 65,635	\$ 71,316	\$ 202,314	\$ 8,200

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

	Excess Levy Fund	Local Rd & St	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund	County Highway	Omitted Property
Cash and investments - beginning	\$ 1,623,592	\$ 243,256	\$ 7,706,695	\$ 7,058,099	\$ 27,621	\$ 3,242,654	\$ 217,619
Receipts:							
Taxes	-	740,136	490,408	-	-	4,550,202	603,121
Licenses and permits	-	-	-	-	-	18,145	-
Intergovernmental receipts	-	-	41,296	-	-	-	-
Charges for services	-	-	-	-	76,047	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,861	-	-	-	60,150	-
Total receipts	-	744,997	531,704	-	76,047	4,628,497	603,121
Disbursements:							
Personal services	-	-	134,155	-	-	3,171,350	-
Supplies	-	312,433	61,017	-	16,641	390,790	345,900
Other services and charges	-	379,956	-	-	-	161,380	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	692,389	195,172	-	16,641	3,723,520	345,900
Excess (deficiency) of receipts over disbursements	-	52,608	336,532	-	59,406	904,977	257,221
Cash and investments - ending	<u>\$ 1,623,592</u>	<u>\$ 295,864</u>	<u>\$ 8,043,227</u>	<u>\$ 7,058,099</u>	<u>\$ 87,027</u>	<u>\$ 4,147,631</u>	<u>\$ 474,840</u>

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

	Park & Rec Non Reverting	Real Estate Endorsement Fee	Emergency Reserve Fund	2015 Reassessment	Recorder's Record Perpetuation	River Boat Admissions Tax	Sex and Violent Offender Admin
Cash and investments - beginning	\$ 42,043	\$ 36,716	\$ 10,000,000	\$ 550,222	\$ 4,006	\$ 4,460,187	\$ 18,413
Receipts:							
Taxes	-	-	2,280,341	666,215	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	56,100	-	-	-
Charges for services	-	25,470	-	-	158,321	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,468	1,114	834,441	3,231	-	2,510,737	9,107
Total receipts	31,468	26,584	3,114,782	725,546	158,321	2,510,737	9,107
Disbursements:							
Personal services	-	63,300	-	197,913	52,744	-	-
Supplies	2,354	-	2,206,814	3,377	1,847	2,153,662	7,865
Other services and charges	-	-	-	378,278	58,659	-	-
Capital outlay	-	-	-	-	1,190	80,902	-
Other disbursements	-	-	-	-	-	130,500	-
Total disbursements	2,354	63,300	2,206,814	579,568	114,440	2,365,064	7,865
Excess (deficiency) of receipts over disbursements	29,114	(36,716)	907,968	145,978	43,881	145,673	1,242
Cash and investments - ending	\$ 71,157	\$ -	\$ 10,907,968	\$ 696,200	\$ 47,887	\$ 4,605,860	\$ 19,655

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

	Solid Waste User Fees	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Indiana Local Health Dept Trus
Cash and investments - beginning	\$ 59,602	\$ 223,623	\$ 8,531,638	\$ 44,260	\$ 333,871	\$ 5,167,772	\$ 42,197
Receipts:							
Taxes	2,501,830	-	711,098	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	22,690	1,944,111	-	-
Fines and forfeits	-	23,623	-	-	-	-	-
Other receipts	-	-	-	33	19,019	-	45,759
Total receipts	<u>2,501,830</u>	<u>23,623</u>	<u>711,098</u>	<u>22,723</u>	<u>1,963,130</u>	<u>-</u>	<u>45,759</u>
Disbursements:							
Personal services	-	-	-	-	-	-	7,199
Supplies	-	165,968	4,224,693	33,888	2,290,739	4,171,741	28,937
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,501,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,054</u>	<u>-</u>
Total disbursements	<u>2,501,830</u>	<u>165,968</u>	<u>4,224,693</u>	<u>33,888</u>	<u>2,290,739</u>	<u>4,174,795</u>	<u>36,136</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(142,345)</u>	<u>(3,513,595)</u>	<u>(11,165)</u>	<u>(327,609)</u>	<u>(4,174,795)</u>	<u>9,623</u>
Cash and investments - ending	<u>\$ 59,602</u>	<u>\$ 81,278</u>	<u>\$ 5,018,043</u>	<u>\$ 33,095</u>	<u>\$ 6,262</u>	<u>\$ 992,977</u>	<u>\$ 51,820</u>

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

	Unsafe Building Fund	Vehicle Inspection Fund	Commissioner Sale Fund	Gal/Casa Guardian User Fee Fd.	County 911	Lp Co Pioneer Cemetery Comm	Co. User Fee Fund
Cash and investments - beginning	\$ 47,499	\$ 3,507	\$ -	\$ 2,950	\$ 1,003,679	\$ (8,461)	\$ 286,067
Receipts:							
Taxes	-	-	1,267,710	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	517,267	-	1,765,145	-	-
Fines and forfeits	-	-	-	-	-	-	291,017
Other receipts	1,477	3,475	1,200	-	527	47,559	-
Total receipts	1,477	3,475	1,786,177	-	1,765,672	47,559	291,017
Disbursements:							
Personal services	-	-	-	-	1,222,544	7,640	-
Supplies	6,706	-	794,896	1,500	2,608	390	174,209
Other services and charges	-	-	883,423	-	354,918	31,068	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	25,000
Total disbursements	6,706	-	1,678,319	1,500	1,580,070	39,098	199,209
Excess (deficiency) of receipts over disbursements	(5,229)	3,475	107,858	(1,500)	185,602	8,461	91,808
Cash and investments - ending	\$ 42,270	\$ 6,982	\$ 107,858	\$ 1,450	\$ 1,189,281	\$ -	\$ 377,875

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

	Ditch Maintenance Fund	Cap. Improv. Hotel-Motel Tax	LP Animal Control Citation Fee	Animal Shelter Donations	Group Health Ins Fund	Payroll	Payroll Deductions Fund
Cash and investments - beginning	\$ 889,674	\$ -	\$ 2,726	\$ 172,465	\$ 4,921,787	\$ 113	\$ (674,620)
Receipts:							
Taxes	45,085	-	-	-	-	-	255,067
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	3,510	-	-	-	-	-	63,235
Fines and forfeits	-	-	-	-	-	-	825
Other receipts	-	1,604,954	1,040	199,444	10,959,146	18,806,823	28,299,896
Total receipts	48,595	1,604,954	1,040	199,444	10,959,146	18,806,823	28,619,023
Disbursements:							
Personal services	-	-	-	-	-	18,806,823	27,908,816
Supplies	-	1,604,954	-	221,413	11,622,913	-	-
Other services and charges	74,077	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	74,077	1,604,954	-	221,413	11,622,913	18,806,823	27,908,816
Excess (deficiency) of receipts over disbursements	(25,482)	-	1,040	(21,969)	(663,767)	-	710,207
Cash and investments - ending	\$ 864,192	\$ -	\$ 3,766	\$ 150,496	\$ 4,258,020	\$ 113	\$ 35,587

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

	Sheriffs Pension Fee Fund	I 94 US Route 421 TIF	Commercial Vehicle Excise	Excise Fund	Excess Sanitation	Fin. Institution Guaranteed Fd	HEA 1001 St Hmtd Credit Fund
Cash and investments - beginning	\$ 43,201	\$ 424,428	\$ -	\$ -	\$ 1,405	\$ -	\$ 2,347,835
Receipts:							
Taxes	-	124,415,309	-	-	-	-	-
Licenses and permits	-	-	-	240,068	-	-	-
Intergovernmental receipts	-	-	825,365	11,075,105	-	772,183	-
Charges for services	196,154	-	-	89,439	-	-	-
Fines and forfeits	49,805	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>245,959</u>	<u>124,415,309</u>	<u>825,365</u>	<u>11,404,612</u>	<u>-</u>	<u>772,183</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	243,600	441,613	-	3,637,790	-	-	31,822
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	123,786,050	825,365	7,766,822	-	772,183	2,316,013
Total disbursements	<u>243,600</u>	<u>124,227,663</u>	<u>825,365</u>	<u>11,404,612</u>	<u>-</u>	<u>772,183</u>	<u>2,347,835</u>
Excess (deficiency) of receipts over disbursements	<u>2,359</u>	<u>187,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,347,835)</u>
Cash and investments - ending	<u>\$ 45,560</u>	<u>\$ 612,074</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,405</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Fines & Forfeitures	Infraction Judgement	Overweight Fund	Special Death Benefit Fees	State Sales Disclosure Fund	Coroners Education Fund	Cir Ct Adult Transfer Fees
Cash and investments - beginning	\$ 297	\$ 35,723	\$ 63	\$ 2,060	\$ 1,745	\$ 2,251	\$ 9,460
Receipts:							
Taxes	-	-	-	-	11,895	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	14,725	-
Fines and forfeits	2,405	213,466	12,373	12,405	-	-	-
Other receipts	-	-	-	-	-	-	2,250
Total receipts	<u>2,405</u>	<u>213,466</u>	<u>12,373</u>	<u>12,405</u>	<u>11,895</u>	<u>14,725</u>	<u>2,250</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,409	219,949	11,674	12,550	11,355	14,222	1,075
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,409</u>	<u>219,949</u>	<u>11,674</u>	<u>12,550</u>	<u>11,355</u>	<u>14,222</u>	<u>1,075</u>
Excess (deficiency) of receipts over disbursements	<u>(4)</u>	<u>(6,483)</u>	<u>699</u>	<u>(145)</u>	<u>540</u>	<u>503</u>	<u>1,175</u>
Cash and investments - ending	<u>\$ 293</u>	<u>\$ 29,240</u>	<u>\$ 762</u>	<u>\$ 1,915</u>	<u>\$ 2,285</u>	<u>\$ 2,754</u>	<u>\$ 10,635</u>

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

	Mortgage Recording Fee Fund	Asset Forfeitures	DLGF Homestead Property Databa	Sex & Violent Offender - State	Child Restraint Fee	Inheritance Tax	Educational Plate Fund
Cash and investments - beginning	\$ 1,413	\$ 21,305	\$ 84,500	\$ 100	\$ 560	\$ -	\$ 150
Receipts:							
Taxes	-	-	-	-	-	104	1,913
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	9,003	-	5,375	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,216	-	1,011	2,075	-	-
Total receipts	<u>9,003</u>	<u>6,216</u>	<u>5,375</u>	<u>1,011</u>	<u>2,075</u>	<u>104</u>	<u>1,913</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	8,703	16,440	24,818	955	2,460	-	1,856
Other services and charges	-	-	-	-	-	104	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,703</u>	<u>16,440</u>	<u>24,818</u>	<u>955</u>	<u>2,460</u>	<u>104</u>	<u>1,856</u>
Excess (deficiency) of receipts over disbursements	<u>300</u>	<u>(10,224)</u>	<u>(19,443)</u>	<u>56</u>	<u>(385)</u>	<u>-</u>	<u>57</u>
Cash and investments - ending	<u>\$ 1,713</u>	<u>\$ 11,081</u>	<u>\$ 65,057</u>	<u>\$ 156</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 207</u>

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

	CAGIT Distribution	CEDIT Distribution	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99	Co Elected Officials Training
Cash and investments - beginning	\$ -	\$ -	\$ 98	\$ 263,807	\$ 577,981	\$ 301,000	\$ 13,053
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	8,146
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,934,137	9,933,065	-	47,007	70,782	47,007	275
Total receipts	10,934,137	9,933,065	-	47,007	70,782	47,007	8,421
Disbursements:							
Personal services	-	-	-	-	30,091	27,036	-
Supplies	-	-	-	-	13,486	3,347	5,503
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,934,137	9,933,065	-	-	-	-	-
Total disbursements	10,934,137	9,933,065	-	-	43,577	30,383	5,503
Excess (deficiency) of receipts over disbursements	-	-	-	47,007	27,205	16,624	2,918
Cash and investments - ending	\$ -	\$ -	\$ 98	\$ 310,814	\$ 605,186	\$ 317,624	\$ 15,971

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

	LOIT Special Distribution	Sup Ct #4 Admin Fees	Cir Ct Juv Admin Fees	Park Dept Special Non Oper Fd	County Match -Juv Acct Grant	JSC Residents Ed Fund	Dorothy S Crowley Juv Ser Cntr
Cash and investments - beginning	\$ -	\$ 465,431	\$ 62,791	\$ 113,352	\$ 24	\$ 15,412	\$ 7,600
Receipts:							
Taxes	4,896,205	-	-	2,163	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	56,220	1,970	94,419	-	19,347	77
Total receipts	4,896,205	56,220	1,970	96,582	-	19,347	77
Disbursements:							
Personal services	-	88,365	-	-	-	19,463	-
Supplies	-	-	-	104,486	-	-	2,363
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,896,205	-	-	-	-	-	-
Total disbursements	4,896,205	88,365	-	104,486	-	19,463	2,363
Excess (deficiency) of receipts over disbursements	-	(32,145)	1,970	(7,904)	-	(116)	(2,286)
Cash and investments - ending	\$ -	\$ 433,286	\$ 64,761	\$ 105,448	\$ 24	\$ 15,296	\$ 5,314

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

	Contractor Registration fee	LPC Adult Probation Supp	Suppl. Juvenile Circuit Court	Pioneer Cemetery Donation Fund	Common School Principal	Veterans Treatment Court	2004 Reassessment
Cash and investments - beginning	\$ 296,015	\$ 495,115	\$ 1,579	\$ 557	\$ 668	\$ 975	\$ 900
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	265,581	8,588	-	-	2,200	-
Other receipts	79,251	-	-	-	-	2,000	-
Total receipts	79,251	265,581	8,588	-	-	4,200	-
Disbursements:							
Personal services	110,095	17,151	-	-	-	-	-
Supplies	1,206	45,026	8,317	-	-	-	-
Other services and charges	22,437	109,915	-	-	-	-	-
Capital outlay	33,918	67,180	-	-	-	-	-
Other disbursements	-	20,000	-	-	-	-	-
Total disbursements	167,656	259,272	8,317	-	-	-	-
Excess (deficiency) of receipts over disbursements	(88,405)	6,309	271	-	-	4,200	-
Cash and investments - ending	\$ 207,610	\$ 501,424	\$ 1,850	\$ 557	\$ 668	\$ 5,175	\$ 900

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

	Pros. Pretrial Div. & Deferral	Lp Co. Alcohol & Drug Ser. Fee	Domestic Relations	Law Enforce Contin Education	Eleven Co. Drainage Bd. Fund	Co General Adult Prob Ser Fund	Mc Cir Ct Juv Prob User Fees
Cash and investments - beginning	\$ 56,828	\$ -	\$ 64,655	\$ 256,274	\$ 106	\$ 607	\$ 7,197
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	9,805	-	-	-	-
Fines and forfeits	-	-	-	22,570	-	-	-
Other receipts	202,928	145,892	-	-	-	-	3,425
Total receipts	<u>202,928</u>	<u>145,892</u>	<u>9,805</u>	<u>22,570</u>	<u>-</u>	<u>-</u>	<u>3,425</u>
Disbursements:							
Personal services	55,337	133,890	-	-	-	-	-
Supplies	179,042	1,694	-	21,995	-	-	8,198
Other services and charges	-	10,308	-	-	-	-	-
Capital outlay	2,090	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>236,469</u>	<u>145,892</u>	<u>-</u>	<u>21,995</u>	<u>-</u>	<u>-</u>	<u>8,198</u>
Excess (deficiency) of receipts over disbursements	<u>(33,541)</u>	<u>-</u>	<u>9,805</u>	<u>575</u>	<u>-</u>	<u>-</u>	<u>(4,773)</u>
Cash and investments - ending	<u>\$ 23,287</u>	<u>\$ -</u>	<u>\$ 74,460</u>	<u>\$ 256,849</u>	<u>\$ 106</u>	<u>\$ 607</u>	<u>\$ 2,424</u>

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

	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease	Serv-Safe NonReverting	Water Lab Non Reverting Fund	KIDC Project TIF
Cash and investments - beginning	\$ 628	\$ 15,090	\$ 900	\$ 148,797	\$ 2,539	\$ 71,893	\$ 152,721
Receipts:							
Taxes	-	-	-	-	-	-	122,750
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	108,722	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	48,361	-	73,275	2,260	-	-
Total receipts	-	48,361	-	73,275	2,260	108,722	122,750
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	50,192	-	65,071	-	52,538	75,036
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	50,192	-	65,071	-	52,538	75,036
Excess (deficiency) of receipts over disbursements	-	(1,831)	-	8,204	2,260	56,184	47,714
Cash and investments - ending	<u>\$ 628</u>	<u>\$ 13,259</u>	<u>\$ 900</u>	<u>\$ 157,001</u>	<u>\$ 4,799</u>	<u>\$ 128,077</u>	<u>\$ 200,435</u>

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

	400 N & 950 W W Project #2	GIS Copy Supply	Sale Of County Owned Property	Community Corrections Building	Kingsbury Ind Pk Economic Dev	3-County Drainage Board	Community Sign Fund
Cash and investments - beginning	\$ 1,375	\$ 114	\$ 64,481	\$ 158,303	\$ 138,180	\$ 8,316	\$ 574
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	345	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	345	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(345)	-
Cash and investments - ending	<u>\$ 1,375</u>	<u>\$ 114</u>	<u>\$ 64,481</u>	<u>\$ 158,303</u>	<u>\$ 138,180</u>	<u>\$ 7,971</u>	<u>\$ 574</u>

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

	Jury Fee Fund	Sidewalk Project Donation Fund	Disaster Relief Donation Fund	911 Donation Fund	Win Tax Fund/Riverboat	Telephone Commissions Fund	Rolling Prairie Sewer Project
Cash and investments - beginning	\$ -	\$ 3,565	\$ -	\$ -	\$ 1,001,334	\$ 4,014	\$ 127,191
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	15,409	-	-	-	-	-	-
Other receipts	43,549	-	8,000	75	282,788	99	-
Total receipts	58,958	-	8,000	75	282,788	99	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	58,958	-	-	-	369,349	-	-
Other services and charges	-	-	6,997	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	58,958	-	6,997	-	369,349	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,003	75	(86,561)	99	-
Cash and investments - ending	\$ -	\$ 3,565	\$ 1,003	\$ 75	\$ 914,773	\$ 4,113	\$ 127,191

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

	US 421 Storm Water Project	Fair Security Fund	Special Detail Security Fund	Community Corrections Fund	The Nova Fund	JSC Elect Monitor & Home Deten	Co. Sheriff Cont Education
Cash and investments - beginning	\$ 6,530	\$ -	\$ -	\$ 251,590	\$ -	\$ 49,345	\$ 47,822
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	25,716	-	-	-	-	28,340
Fines and forfeits	-	-	-	945,539	-	-	-
Other receipts	-	-	12,182	423	39,268	330	16,656
Total receipts	-	25,716	12,182	945,962	39,268	330	44,996
Disbursements:							
Personal services	-	3,205	12,182	613,954	-	-	-
Supplies	-	22,511	-	199,831	79	29,515	34,743
Other services and charges	-	-	-	259,603	-	-	-
Capital outlay	-	-	-	15,800	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	25,716	12,182	1,089,188	79	29,515	34,743
Excess (deficiency) of receipts over disbursements	-	-	-	(143,226)	39,189	(29,185)	10,253
Cash and investments - ending	<u>\$ 6,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,364</u>	<u>\$ 39,189</u>	<u>\$ 20,160</u>	<u>\$ 58,075</u>

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

	Subdivision Bond Trust Fund	Regional Planner	Edward Byrne Justice Grant	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant	Law Enforcement Fund	Prosec. Victim Advocate Grant
Cash and investments - beginning	\$ 40,176	\$ 54,520	\$ 45	\$ 7	\$ 1,967	\$ 130	\$ (17,521)
Receipts:							
Taxes	-	198,939	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,752	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	106,432
Total receipts	-	215,691	-	-	-	-	106,432
Disbursements:							
Personal services	-	-	-	-	-	-	112,685
Supplies	-	78,027	-	-	-	-	1,765
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	78,027	-	-	-	-	114,450
Excess (deficiency) of receipts over disbursements	-	137,664	-	-	-	-	(8,018)
Cash and investments - ending	<u>\$ 40,176</u>	<u>\$ 192,184</u>	<u>\$ 45</u>	<u>\$ 7</u>	<u>\$ 1,967</u>	<u>\$ 130</u>	<u>\$ (25,539)</u>

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

	Adult Protective Services	Bioterrorism Grant Fund	JSC Food Program	Pre-Disaster Mitigation Grant	Court Improvement Program 14	Operation Pull Over Grant 14	DUI Task Force Indiana 14
Cash and investments - beginning	\$ (18,185)	\$ 83	\$ 1,969	\$ (16,555)	\$ 334	\$ 66	\$ 219
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	214,712	-	21,960	12,375	-	-	-
Total receipts	<u>214,712</u>	<u>-</u>	<u>21,960</u>	<u>12,375</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	226,098	-	-	-	-	-	-
Supplies	13,679	83	18,404	-	-	66	219
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>239,777</u>	<u>83</u>	<u>18,404</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>219</u>
Excess (deficiency) of receipts over disbursements	<u>(25,065)</u>	<u>(83)</u>	<u>3,556</u>	<u>12,375</u>	<u>-</u>	<u>(66)</u>	<u>(219)</u>
Cash and investments - ending	<u>\$ (43,250)</u>	<u>\$ -</u>	<u>\$ 5,525</u>	<u>\$ (4,180)</u>	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Operation Pull Over Grant 15	CMAQ E-85 Fuel Grant 15	Countywide Sign Grant	Bridge Inspection Grant	CMAQ Lincoln Trail Grant	Sidewalk Improvement Grant	JBAG Grant 2015
Cash and investments - beginning	\$ 9	\$ (1,385)	\$ (13,340)	\$ 19,064	\$ 36,636	\$ (36,400)	\$ (1,500)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,829	65,366	39,616	11,770	64,920	8,498
Total receipts	-	9,829	65,366	39,616	11,770	64,920	8,498
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	9	13,937	96,715	88,491	35,440	43,400	2,498
Other services and charges	-	-	-	-	-	-	4,500
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9	13,937	96,715	88,491	35,440	43,400	6,998
Excess (deficiency) of receipts over disbursements	(9)	(4,108)	(31,349)	(48,875)	(23,670)	21,520	1,500
Cash and investments - ending	\$ -	\$ (5,493)	\$ (44,689)	\$ (29,811)	\$ 12,966	\$ (14,880)	\$ -

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

	Johnson Rd Intersection Grant	Otis Road Bridge Grant	CR 875 Bridge #18 Grant	Public Health Prep Ebola Grant	Adult Drug Court Grant	DUI Task Force Indiana 16	EMA Perform Sub Grant 2015
Cash and investments - beginning	\$ -	\$ -	\$ (25,630)	\$ 11,284	\$ -	\$ (1,170)	\$ (5,069)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40,089	42,409	49,723	5,757	61,430	30,628	5,069
Total receipts	<u>40,089</u>	<u>42,409</u>	<u>49,723</u>	<u>5,757</u>	<u>61,430</u>	<u>30,628</u>	<u>5,069</u>
Disbursements:							
Personal services	-	-	-	-	33,255	29,485	-
Supplies	50,898	56,195	49,908	25,567	35,251	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>50,898</u>	<u>56,195</u>	<u>49,908</u>	<u>25,567</u>	<u>68,506</u>	<u>29,485</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,809)</u>	<u>(13,786)</u>	<u>(185)</u>	<u>(19,810)</u>	<u>(7,076)</u>	<u>1,143</u>	<u>5,069</u>
Cash and investments - ending	<u>\$ (10,809)</u>	<u>\$ (13,786)</u>	<u>\$ (25,815)</u>	<u>\$ (8,526)</u>	<u>\$ (7,076)</u>	<u>\$ (27)</u>	<u>\$ -</u>

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

	Operation Pull Over Grant 16	ICAC Prosecutor Grant	Marquette Greenway Grant	Franklin Street Bridge Grant	2015 Homeland Security Grant	Economic Dev Corridor Grant	Pavement Maintenance Grant
Cash and investments - beginning	\$ (6,296)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,507	177,839	14,348	-	31,601	-	3,571
Total receipts	<u>25,507</u>	<u>177,839</u>	<u>14,348</u>	<u>-</u>	<u>31,601</u>	<u>-</u>	<u>3,571</u>
Disbursements:							
Personal services	19,112	135,752	-	-	-	-	-
Supplies	-	-	24,195	10,000	31,601	-	59,747
Other services and charges	-	-	-	-	-	7,897	-
Capital outlay	-	81,263	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>19,112</u>	<u>217,015</u>	<u>24,195</u>	<u>10,000</u>	<u>31,601</u>	<u>7,897</u>	<u>59,747</u>
Excess (deficiency) of receipts over disbursements	<u>6,395</u>	<u>(39,176)</u>	<u>(9,847)</u>	<u>(10,000)</u>	<u>-</u>	<u>(7,897)</u>	<u>(56,176)</u>
Cash and investments - ending	<u>\$ 99</u>	<u>\$ (39,176)</u>	<u>\$ (9,847)</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (7,897)</u>	<u>\$ (56,176)</u>

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

	Non Reverting MS4 Fund	Pictometry Fund	MS4 Bond Fund	MS4 Entity Participation Fund	Adult CTP Grant	Comm. Corrections State Grant	Juv. Service Cntr State Grants
Cash and investments - beginning	\$ 56,899	\$ 3,384	\$ 16,685	\$ -	\$ 35,897	\$ (163,409)	\$ 37,029
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	29,629	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,274	-	-	-	24,725	719,524	36,298
Total receipts	25,274	-	-	29,629	24,725	719,524	36,298
Disbursements:							
Personal services	-	-	-	-	-	588,361	15,977
Supplies	23,941	-	-	-	-	5,568	2,965
Other services and charges	-	-	-	-	-	21,267	4,684
Capital outlay	-	-	-	-	22,062	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	23,941	-	-	-	22,062	615,196	23,626
Excess (deficiency) of receipts over disbursements	1,333	-	-	29,629	2,663	104,328	12,672
Cash and investments - ending	\$ 58,232	\$ 3,384	\$ 16,685	\$ 29,629	\$ 38,560	\$ (59,081)	\$ 49,701

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

	Fire & Bldg Svcs Training Grant	Recycled Road Fund	Co-Op Ext & 4H Build Indiana	First Responder Equip Grant	Co. Hlth Environmental Fund	Comm Corr Sub Abuse Grant	Family Court Fund
Cash and investments - beginning	\$ 144	\$ 23	\$ 14,176	\$ 774	\$ 59,287	\$ 82	\$ 32
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	32
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	32
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(32)
Cash and investments - ending	<u>\$ 144</u>	<u>\$ 23</u>	<u>\$ 14,176</u>	<u>\$ 774</u>	<u>\$ 59,287</u>	<u>\$ 82</u>	<u>\$ -</u>

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

	Neighborhood Court Fund	Emergency Mgmt Performance Gr	Gal/ Casa Grant	Court Interpreter Grant 12	Family Court Fund 12	Sheriff's Award Fund	Court Interpreter Grant 13
Cash and investments - beginning	\$ 3,324	\$ -	\$ 5,059	\$ 4	\$ 48	\$ 1	\$ 8
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	380	43,582	51,520	-	-	5,000	-
Total receipts	<u>380</u>	<u>43,582</u>	<u>51,520</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,000	43,582	47,994	-	-	5,000	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,000</u>	<u>43,582</u>	<u>47,994</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(620)</u>	<u>-</u>	<u>3,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,704</u>	<u>\$ -</u>	<u>\$ 8,585</u>	<u>\$ 4</u>	<u>\$ 48</u>	<u>\$ 1</u>	<u>\$ 8</u>

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

	Court Reform Grant 13	IN Lake Michigan Coastal Grant	Public Health Preparedness Gr	Adult Guardianship Fund	Indiana Lake Michigan Beach 14	Problem Solving Court Grant 14	Court Improvement Grant 15
Cash and investments - beginning	\$ (22,107)	\$ 130	\$ -	\$ 63,310	\$ (697)	\$ 285	\$ 10,850
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24,865	-	28,851	46,616	8,937	-	2,200
Total receipts	24,865	-	28,851	46,616	8,937	-	2,200
Disbursements:							
Personal services	-	-	-	-	43	-	-
Supplies	3,872	-	16,565	6,500	2,564	-	-
Other services and charges	-	-	-	-	-	-	8,935
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,872	-	16,565	6,500	2,607	-	8,935
Excess (deficiency) of receipts over disbursements	20,993	-	12,286	40,116	6,330	-	(6,735)
Cash and investments - ending	<u>\$ (1,114)</u>	<u>\$ 130</u>	<u>\$ 12,286</u>	<u>\$ 103,426</u>	<u>\$ 5,633</u>	<u>\$ 285</u>	<u>\$ 4,115</u>

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

	EMPG Competitive Grant	Local Health Maint Fund	Family Court Grant 15	MC Enrichment Grant 15	Marine Patrol Grant 15	Court Interpreter Grant 15	Problem Solving Court Grant 15
Cash and investments - beginning	\$ 1	\$ 13,526	\$ 4,850	\$ 500	\$ 4,331	\$ 1,763	\$ 300
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	72,672	-	-	7,500	-	-
Total receipts	-	72,672	-	-	7,500	-	-
Disbursements:							
Personal services	-	65,081	-	-	2,945	-	-
Supplies	-	5,558	-	-	3,267	-	95
Other services and charges	-	-	4,850	500	-	1,763	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	70,639	4,850	500	6,212	1,763	95
Excess (deficiency) of receipts over disbursements	-	2,033	(4,850)	(500)	1,288	(1,763)	(95)
Cash and investments - ending	\$ 1	\$ 15,559	\$ -	\$ -	\$ 5,619	\$ -	\$ 205

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

	JDAI Grant 15	Court Alcohol & Drug Grant 15	Drug Prosecution Grant	Family Court Grant 16	Gal Casa Capacity Bldg Grant	Court Interpreter Grant 16	Adult Probation State Grant
Cash and investments - beginning	\$ 70,566	\$ -	\$ 2,703	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,460	2,977	-	10,000	23,773	6,300	39,150
Total receipts	31,460	2,977	-	10,000	23,773	6,300	39,150
Disbursements:							
Personal services	-	-	-	-	-	-	18,396
Supplies	41,385	2,977	2,563	541	23,773	-	4,485
Other services and charges	50,202	-	-	5,793	-	3,503	-
Capital outlay	10,439	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	102,026	2,977	2,563	6,334	23,773	3,503	22,881
Excess (deficiency) of receipts over disbursements	(70,566)	-	(2,563)	3,666	-	2,797	16,269
Cash and investments - ending	\$ -	\$ -	\$ 140	\$ 3,666	\$ -	\$ 2,797	\$ 16,269

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

	JDAI Grant 16	Court Recidivism State Grant	Neighborhood Acct Board Grant	Inmate Trust Fund	Sheriff's Commissary Fund	Neil Thompson Scholarship Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 45,815	\$ 17,644	\$ 19,459
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	51,250	22,500	1,525	554,975	249,647	7,765
Total receipts	<u>51,250</u>	<u>22,500</u>	<u>1,525</u>	<u>554,975</u>	<u>249,647</u>	<u>7,765</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	729	12,804	-	-	-	-
Other services and charges	14,407	-	1,000	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	564,088	188,726	10,500
Total disbursements	<u>15,136</u>	<u>12,804</u>	<u>1,000</u>	<u>564,088</u>	<u>188,726</u>	<u>10,500</u>
Excess (deficiency) of receipts over disbursements	<u>36,114</u>	<u>9,696</u>	<u>525</u>	<u>(9,113)</u>	<u>60,921</u>	<u>(2,735)</u>
Cash and investments - ending	<u>\$ 36,114</u>	<u>\$ 9,696</u>	<u>\$ 525</u>	<u>\$ 36,702</u>	<u>\$ 78,565</u>	<u>\$ 16,724</u>

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

	Neil Thompson Scholarship Investment	Community Corrections Commissary Fund	Community Corrections Resident Fund	Treasurer Cash Book	Clerk Cash Book	Totals
Cash and investments - beginning	\$ 67,182	\$ 34,521	\$ 3,126	\$ 5,018,159	\$ 2,910,316	\$ 90,466,571
Receipts:						
Taxes	-	-	-	-	-	181,613,514
Licenses and permits	-	-	-	-	-	375,262
Intergovernmental receipts	-	-	-	-	-	15,148,689
Charges for services	-	-	-	-	-	11,514,402
Fines and forfeits	-	-	-	-	-	2,577,089
Other receipts	225	72,534	13,708	3,913,007	12,444,592	107,775,195
Total receipts	<u>225</u>	<u>72,534</u>	<u>13,708</u>	<u>3,913,007</u>	<u>12,444,592</u>	<u>319,004,151</u>
Disbursements:						
Personal services	-	-	-	-	-	87,714,965
Supplies	-	-	-	-	-	46,943,901
Other services and charges	-	-	-	-	-	10,022,073
Capital outlay	-	-	-	-	-	326,847
Other disbursements	-	56,344	10,512	5,018,159	12,566,780	184,121,885
Total disbursements	<u>-</u>	<u>56,344</u>	<u>10,512</u>	<u>5,018,159</u>	<u>12,566,780</u>	<u>329,129,671</u>
Excess (deficiency) of receipts over disbursements	<u>225</u>	<u>16,190</u>	<u>3,196</u>	<u>(1,105,152)</u>	<u>(122,188)</u>	<u>(10,125,520)</u>
Cash and investments - ending	<u>\$ 67,407</u>	<u>\$ 50,711</u>	<u>\$ 6,322</u>	<u>\$ 3,913,007</u>	<u>\$ 2,788,128</u>	<u>\$ 80,341,051</u>

LAPORTE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
Tax Exempt Lease Bonds		Court House Remodel	\$ 7,788,000	\$ 680,819
Economic Development Revenue Bonds		I94/US421 Lifeplex Executive Park	<u>1,995,000</u>	<u>109,300</u>
Totals			<u>\$ 9,783,000</u>	<u>\$ 790,119</u>

LAPORTE 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 168,830
Buildings	38,739,578
Improvements other than buildings	748,992
Machinery, equipment, and vehicles	<u>19,888,525</u>
Total capital assets	<u>\$ 59,545,925</u>

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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 LAPORTE COUNTY, INDIANA

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

We have audited LaPorte County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 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. Except as discussed below, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

As described in item 2016-003 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with the Child Support Enforcement program regarding Allowable Costs/Cost Principles. Consequently we were unable to determine whether the County complied with those requirements applicable to the program.

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

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

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on the Child Support Enforcement Program* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Support Enforcement Program for the year ended December 31, 2016.

***Other 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 identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-003, that we consider to be a material weakness.

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 15, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<b>Department of Agriculture</b>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast			FY2016	\$ -	\$ 6,761
National School Lunch Program		10.555			
School Lunch			FY2016	-	15,190
School Lunch Commodities			FY2016	-	1,763
Total - National School Lunch Program				-	16,953
Total - Child Nutrition Cluster				-	23,714
Total - Department of Agriculture				-	23,714
<b>Department of Justice</b>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523			
Juvenile Accountability Block Grant			FY2016	-	8,498
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Prosecutor Victim Advocate Grant			FY2016	-	106,432
Drug Court Discretionary Grant Program	Direct Grant	16.585			
Adult Drug Court Grant			FY2016	-	61,430
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
ICAC Prosecutor Grant			2015-DJ-BX-1071	-	175,154
Total - Department of Justice				-	351,514
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
CMAQ Fuel Grant			DES #1400571	-	7,864
Johnson Road Intersection Grant			DES #1382219	-	32,071
CMAQ Lincoln Trail Grant			DES #1382604	-	9,416
CR 875 Bridge #18 Grant			DES #1383479	-	39,779
Countywide Sign Grant			DES #1401042	-	58,829
Bridge Inspection Grant			DES #1297092	-	31,976
Sidewalk Improvement Grant			DES #1400774	-	51,936
Pavement Maintenance Grant			DES #1592337	-	2,857
Marquette Greenway Grant			DES #1592335	-	11,478
Otis Road Bridge			DES #1173472	-	33,927
Total - Highway Planning and Construction				-	280,133
Total - Highway Planning and Construction Cluster				-	280,133
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
Operation Pull Over			FY2016	-	25,507
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
DUI Task Force Indiana			FY2016	-	30,628
Total - Highway Safety Cluster				-	56,135
Total - Department of Transportation				-	336,268

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

LAPORTE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Environmental Protection Agency</u>					
Beach Monitoring and Notification Program Implementation Grants Indiana Lake Michigan Beach	Indiana Department of Environmental Management	66.472	FY2016	-	8,937
Total - Environmental Protection Agency				-	8,937
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness Public Health Preparedness and Emergency Response	Indiana State Department of Health	93.069	FY2016	-	22,211
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness and Emergency Response	Indiana State Department of Health	93.074	U90TP000521	-	11,513
Child Support Enforcement Clerk Title IV-D Incentive Clerk Title 4D General Fund Title IV-D Indirect General Fund Pros Title IV-D Incentive Pros Title 4D General Fund	Indiana Department of Child Services	93.563	FY2016 FY2016 FY2016 FY2016 FY2016	- - - - -	30,384 65,823 140,723 43,577 492,684
Total - Child Support Enforcement				-	773,191
State Court Improvement Program	Indiana Supreme Court	93.586	FY2016	-	8,935
Social Services Block Grant Adult Protective Services	Indiana Family and Social Services Administration	93.667	FY2016	-	214,332
Total - Department of Health and Human Services				-	1,030,182
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance Marine Patrol Grant	Indiana Department of Natural Resources	97.012	FY2016	-	3,221
Emergency Management Performance Grants Emergency Management Competitive Grant Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	FY2016 FY2016	- -	5,069 43,582
Total - Emergency Management Performance Grants				-	48,651
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047	FY2016	-	12,375
Homeland Security Grant Program Homeland Security Grant	Indiana Department of Homeland Security	97.067	EMW-2014-SS-00138	-	31,601
Total - Department of Homeland Security				-	95,848
Total federal awards expended				\$ -	\$ 1,846,463

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

LAPORTE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

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

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

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

Internal control over major program:	
Material weakness identified?	yes
Significant deficiency identified?	no
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

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

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

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2016-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat of finding number 2015-002 from the immediate prior year.

*Condition*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). One employee in the County Auditor's office prepared the SEFA without controls to ensure its accuracy before submission.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

The lack of internal controls was a systemic issue, occurring throughout the audit period. As a result, the SEFA presented for audit contained the following errors:

1. Two grants were not included, which understated federal expenditures by \$31,148 as follows:
  - a. Beach Monitoring and Notification Program Implementation Grants expenditures of \$8,937.
  - b. Public Health Emergency Preparedness expenditures of \$22,211.
2. The National School Lunch Program commodities of \$1,763 were not included.
3. The Juvenile Accountability Block Grants expenditures were understated by \$1,500.
4. The Highway Planning and Construction grants expenditures were overstated by \$9,984.
5. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures were overstated by \$22,211.
6. The Child Support Enforcement program expenditures were understated by \$69,326.
7. The Boating Safety Financial Assistance grant expenditures were overstated by \$2,992.
8. Amounts of Loans Outstanding were overstated by \$1,233,721.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*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. . . ."

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

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

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

*Effect*

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

*Recommendation*

We recommended that the County's management establish controls, including segregation of duties, which would have ensured accurate reporting of the SEFA.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2016-002**

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding:*

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

*Condition*

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

1. Lack of Segregation of Duties: The Clerk had not separated incompatible activities related to cash and investment balances, receipts, and disbursements.
  - a. One employee from the Clerk's office in LaPorte took the daily collections to the depository, recorded the receipts and disbursements, and completed the monthly bank reconciliations for the Odyssey accounting software. One employee from the Clerk's office in Michigan City took the daily collections to the depository and recorded the receipts and disbursements for the Odyssey accounting software. There was no segregation of duties, such as an oversight, review, or approval process over the bank reconciliations, and receipts and disbursements transactions.
  - b. The Clerk had not established effective controls to reconcile the Indiana Support Enforcement Tracking System (ISETS) ledger balance to the depository balance. The monthly reconciliations were performed through June 2016 without review and contained miscellaneous reconciling items that had no supporting documentation, including some from 2013. Monthly reconciliations after June 2016 were not completed.
  - c. One employee at both of the Clerk's offices receipted in daily collections, reconciled daily collections, and made the deposits for ISETS. A daily book balance report that listed both offices' collections was not compared to the supporting documentation of the actual deposits with the bank. One employee issued all ISETS disbursements for both offices with no oversight or review.
  - d. One employee completed the Clerk's Supplemental Annual Financial Report. Bank transactions rather than ledger transactions were reported to the County Auditor for inclusion in the County's Annual Financial Report (AFR). The AFR, which contained these errors, was the basis for the financial statement presented of audit. Audit adjustments were proposed, accepted by the County, and made to the financial statement.
  - e. The Clerk had not established effective controls to ensure that supporting documentation that would have substantiated payroll disbursements was retained. The Clerk did not retain time records of all Clerk's office employees for 2016 payroll disbursements.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. Monitoring of Controls: The Clerk had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting would have required the Clerk to monitor and assess the quality of the system of internal control.

*Context*

The lack of internal controls and the noncompliance were systemic issues, 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 investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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

Indiana Code 5-15-6-4(a) states: "Except as provided in subsection (b), no records shall be destroyed, removed, or transferred from any office until a period of at least three (3) years shall have elapsed from the date on which the records were filed, nor even after that time if the records are in frequent use by the officer having charge of the office."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

*Cause*

The Clerk had not established a proper system of internal control.

*Effect*

The failure to establish and properly implement controls enabled material misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the Clerk establish effective controls, including segregation of duties, to ensure that monthly reconciliements are performed and ensure the accuracy of the financial transactions reported in the financial statement.

*Views of Responsible Officials*

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

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

**FINDING 2016-003**

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): FY2016  
Pass-Through Entity: Indiana Department of Child Services  
Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Qualified Opinion

*Repeat Finding*

This is a repeat of finding number 2015-007 from the immediate prior year.

*Condition*

An effective internal control system was not in place at the Clerk of the Circuit Court's (Clerk) office to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. The controls to ensure that expenditures were for allowable costs were not effective.

The Clerk failed to comply with the Allowable Costs/Cost Principles compliance requirement. Costs of \$3,204 for telephone and postage were reimbursed to the Clerk; however, those costs were also included in the Cost Allocation Plan for indirect costs of the Child Support Enforcement grant.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

In addition, numerous Clerk employees worked on Child Support Enforcement activities and their payroll and related expenses were claimed for reimbursement; however, the source documents for payroll and the related benefits were not presented for audit. Because the costs were not properly documented, it could not be determined if payroll and related benefits of \$88,034 charged to the Child Support Enforcement program complied with the Allowable Costs/Cost Principles compliance requirement.

*Context*

The lack of controls, the noncompliance, and the failure to retain supporting documentation were systemic issues. The costs for telephone and postage were included in every Monthly Expense Claim for 2016. Payroll source documents for 2016 for all employees of the Clerk's office were not provided for audit.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.420 states:

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

2 CFR 200.402 states: "*Total cost.* The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits."

2 CFR 200.403 states in part:

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

(g) Be adequately documented. . . ."

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

*Cause*

The County had not established an effective system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement. Additionally, the County had not developed a system of internal controls to ensure that supporting documentation was maintained and made available for audit relating to 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 requirements resulted in the loss of program income and could have resulted in the loss of federal funds to the County.

Additionally, the failure to establish an effective internal control system that would have ensured that supporting documentation was retained and available for audit prevented the determination of the County's compliance with the Allowable Costs/Cost Principles compliance requirement.

*Questioned Costs*

Questioned costs of \$91,238 were identified. Costs that were included twice in reimbursements were \$3,204. Undocumented payroll and related benefits were \$88,034.

*Recommendation*

We recommended that the County's management establish controls to ensure compliance and comply with the Allowable Costs/Cost Principles compliance requirement. Additionally, we recommended that the County's management establish controls to ensure that supporting documentation was maintained and made available for audit relating to the Allowable Costs/Cost Principles.

*Views of Responsible Officials*

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

#### AUDITEE-PREPARED DOCUMENTS

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



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-001**

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

Status of Audit Finding:

Duties have been reallocated among current staff, the Chief Deputy Auditor and Auditor. Supporting documentation for the reconciliation of property taxes is still retained in the Auditor's office.

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

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

An Internal Control Ordinance was passed by the Board of Commissioners and was distributed to all departments.

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

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

CAR reports will be cross checked more thoroughly to insure compliancy and accurate reporting. Departments have been instructed on filling in the form correctly.

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

**FINDING 2015-002**

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

Status of Audit Finding:

Audit adjustments were made as suggested by the SBOA. Staff changes have been made and cross training is taking place. County has initiated an improved recording keeping system using excel spread sheets as well as financial software already in use. Auditor reviews and signs on an as needed basis – daily, weekly, monthly.

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

**FINDING 2015-007**

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

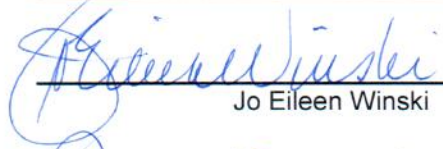
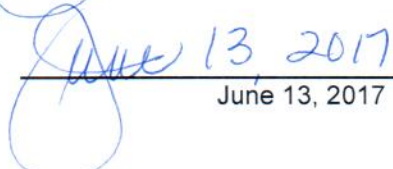
Status of Audit Finding:

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

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

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

Staff and Auditor will attend IV-D training session in Michigan City on June 21, 2017.

\_\_\_\_\_  
  
Jo Eileen Winski  
  
\_\_\_\_\_  
June 13, 2017



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2015-003**

Fiscal year in which the finding initially occurred: 2015

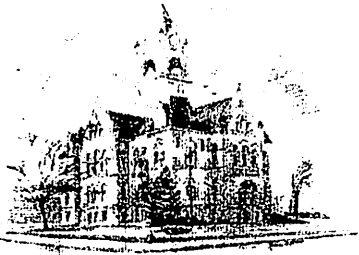
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A

Contact Person Responsible for Corrective Action: Lynne F. Spevak

Contact Phone Number: (219) 325-5575

Status of Audit Finding: This has not been corrected. This finding was communicated to us during the most recent audit which was completed in Spring 2017 and we have not had time to develop and implement new procedures to address these issues of Lack of Segregation of Duties and Monitoring of Controls.

Lynne F. Spevak  
La Porte County Treasurer  
June 22, 2017



**Kathleen A. Chroback, Clerk**

Chief Deputy  
Roberta Hartz

**LaPorte Circuit Court**

(219) 326-6808, Ext. 2385

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2015-004**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

Status of Audit Finding:

Correction of Item a and c in the Financial Statement Findings have been made during the first quarter of 2017. We are still working on implementing new procedures on item b Finding in the most recent audit.

**FINDING 2015-007**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

Status of Audit Finding:


This finding has recently been corrected in the 2<sup>nd</sup> quarter. The County Clerk is no longer claiming cost for telephone and postage for reimbursement.

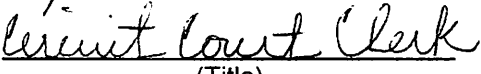
**FINDING 2015-008**

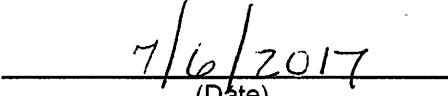
Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity: Indiana Department of Child Services  
Contact Person Responsible for Corrective Action: Kathleen A. Chroback  
Contact Phone Number: (219) 326-6808 x2385

Status of Audit Finding:

Correction of this finding was done in 2016.

  
(Signature)

  
(Title)

  
(Date)



**JOHN T. BOYD**

# La Porte County Sheriff

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

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

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


## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-005**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A  
Contact Person Responsible for Corrective Action: John T. Boyd  
Contact Phone Number: (219)326-7700

### Status of Audit Finding:

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

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

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

Jun 12, 2017  
\_\_\_\_\_  
(Date)

### ·COURT OFFICES·

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



# JOHN M. ESPAR PROSECUTING ATTORNEY

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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2015-006***

Fiscal year in which the finding initially occurred: 2015

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

Contact Person Responsible for Corrective Action: Barry F. McDonnell

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

Status of Audit Finding:

This finding has not been corrected. The finding was communicated at a pre-exit interview in January, 2017, and will be corrected according to the plan referenced in the 2015 Corrective Action Plan (CAP).

### ***FINDING 2015-007***

Fiscal year in which the finding initially occurred: 2015

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

Contact Person Responsible for Corrective Action: Kristina E. Armstrong

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

Status of Audit Finding:

This finding has not been corrected. The finding was communicated at a pre-exit interview in January, 2017, and will be corrected according to the plan referenced in the 2015 CAP.

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

Fiscal year in which the finding initially occurred: 2015

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

Contact Person Responsible for Corrective Action: Kristina E. Armstrong

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

Status of Audit Finding:

This finding has not been corrected. The finding was communicated at a pre-exit interview in January, 2017, and will be corrected according to the plan referenced in the 2015 CAP.

June 19, 2017

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

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



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

CORRECTIVE ACTION PLAN

**FINDING 2016-001**

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

Views of Responsible Official:

Agree


Description of Corrective Action Plan:

The County Auditor will appoint one staff member to monitor grants and prepare the SEFA which will then be reviewed and signed by the Chief Deputy Auditor and/or the Auditor.

The grant schedule will be in Excel format and contain all pertinent information including but not limited to: the grant name, CFDA number, county fund number, Federal agency, county department receiving the grant, department staff member responsible for the grant, recipient, sub recipient, pass through agency, amount of grant, etc. and any other information available and critical to maintaining compliance of the grant.

Anticipated Completion Date:

This will be implemented immediately and ongoing.

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

\_\_\_\_\_  
La Porte County Auditor  
(Title)

\_\_\_\_\_  
8/3/2017  
(Date)



**Kathleen A. Chroback, Clerk**

*Chief Deputy*  
Roberta Hartz

**LaPorte Circuit Court**

(219) 326-6808, Ext. 2385

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

**CORRECTIVE ACTION PLAN**

***FINDING 2016-002***

Fiscal year in which finding initially occurred: 2016

Contact Person Responsible for Corrective Action: Kathleen A. Chroback

Contact Phone Number: (219) 326-6808 x2385

**Description of Corrective Action Plan:**

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

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

c. Changes have been made since this finding. The support clerk checks the balance daily with the actual deposits made at the bank for both Clerks Offices. The daily collection is reconciled by the Clerk and again the following day by the chief deputy. The deposits for ISETS is made by the Bookkeeper. The supporting documentation is checked the following morning to the actual deposit by both the support clerk and the bookkeeper. We have not had time to develop and implement new procedures on the rest of this finding.

d. This finding has now been corrected. The Bookkeeper is now using Odyssey figures and not bank transactions. This includes now running daily cash balance report January-December and using beginning balance, receipts, disbursements and ending balance total to complete reports for Odyssey checking accounts.

e. This finding was communicated to us during the most recent audit which was completed in June 2017. We have since made changes to the control of time records for all Clerk's employees beginning in 2017.

2. This finding was communicated to us during the most recent audit which was completed in June 2017. We have since made changes. The Clerk now reviews and signs Reports of Collections and Monthly Reports. The Clerk reviews disbursements of support fees paid to the County.

**Anticipated Completion Date:**

Correction of a, c, d and e have been made in the second quarter of 2017

Anticipated correction date for part of c and all of b is in the fourth quarter of 2017

***FINDING 2016-003***

Fiscal year in which finding initially occurred: 2016

Contact Person Responsible for Corrective Action: Kathleen A. Chrobak

Contact Phone Number: (219) 326-6808 x2385

**Description of Corrective Action Plan:**

This finding was communicated to us during the most recent audit which was completed in June 2017. We have since made corrective changes to ensure compliance with the requirements related to the grant agreement in the second quarter of 2017. We have not had time to develop and implement new procedures related to documentation and compliance with Allowable Costs/Cost Principles.

**Anticipated Completion Date:**

Correction of this Finding will be in the fourth quarter of 2017.

Kathleen A. Chrobak  
(Signature)

Grant Court Clerk  
(Title)

8/14/2017  
(Date)

#### OTHER REPORTS

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