

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, 2017 to December 31, 2017



FILED
11/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	JoEileen Winski	01-01-17 to 12-31-20
County Treasurer	Lynne Spevak	01-01-17 to 12-31-20
Clerk of the Circuit Court	Kathleen A. Chroback	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	01-01-17 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	Richard Mrozinski	01-01-17 to 12-31-18
President of the County Council	Lois Sosinski Jeff Santana Randy Novak	01-01-17 to 02-08-17 02-09-17 to 12-31-17 01-01-18 to 12-31-18



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, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. 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, 2017.

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, 2017, 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 and Schedule of Leases and Debt, 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 September 25, 2018, 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 solely 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 effectiveness of the County's 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

September 25, 2018



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated September 25, 2018, 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 2017-001, 2017-002, and 2017-003, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, and 2017-003.

LaPorte County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

September 25, 2018

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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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
New Settlement Fund	\$ -	\$ 122,368,625	\$ 122,371,184	\$ (2,559)
General Fund	7,641,088	42,052,517	41,641,087	8,052,518
Sheriff Accident Report Fund	8,939	1,957	1,336	9,560
Spay & Neuter Fund	24,794	25,450	37,549	12,695
CAGIT Certified Shares	1,689,922	664,679	2,354,601	-
Campaign Finance Enforcement	520	-	-	520
Credit Fund	1,401,338	5,518,081	4,814,644	2,104,775
County Child Advocacy	1,844	-	-	1,844
City & Town Court Cost Fund	31,624	29,625	35,618	25,631
Clerks Record Perpetuation	100,412	76,383	11,352	165,443
County Option Dog Tax	4,888	5,110	1,205	8,793
Sales Disclosure	67,029	12,450	-	79,479
Cumulative Bridge Fund	1,687,815	945,426	477,154	2,156,087
Cty Cumulative Capital Devel.	664,840	673,799	484,924	853,715
County Drug Free Comm. Fund	23,442	49,616	13,581	59,477
Economic Development Fund	4,412	102,000	97,287	9,125
Local Emerg Plan&Right To Know	38,143	8,605	1,440	45,308
Co. Extradition Fund	56,054	-	-	56,054
Fire Arms Training Fund	65,635	27,850	40,932	52,553
General Drain Improve. Fund	71,315	-	5,379	65,936
County Health Dept.	202,314	1,778,374	1,583,169	397,519
County Identification Sec Prot	8,200	11,573	6,280	13,493
Excess Levy Fund	1,623,592	-	-	1,623,592
Local Rd & St	295,863	946,997	738,752	504,108
Major Cumulative Bridge Fund	1,543,228	628,399	466,214	1,705,413
Major Moves Fund	7,058,099	-	-	7,058,099
County Corrections Fund	87,027	76,047	104,208	58,866
County Highway	4,147,631	5,074,382	3,869,448	5,352,565
Omitted Property	474,840	700,260	563,880	611,220
Park & Rec Non Reverting	71,157	-	5,899	65,258
Real Estate Endorsement Fee	-	25,450	10,285	15,165
Emergency Reserve Fund	10,907,968	258,383	5,313,135	5,853,216
Investment Reassess Fund 2015	696,200	752,390	532,346	916,244
Recorder's Record Perpetuation	47,887	231,820	51,293	228,414
River Boat Admissions Tax	4,605,860	3,235,070	3,285,721	4,555,209
Sex and Violent Offender Admin	19,655	11,092	7,712	23,035
Solid Waste User Fees	59,602	2,572,881	2,573,793	58,690
Supplemental Public Defender	81,278	15,205	90,279	6,204
Excess Tax	5,018,043	498,487	892,318	4,624,212
Surveyor's Corner Perpetuation	33,095	47,955	31,439	49,611
Tax Sale Redemption	6,262	176,785	127,483	55,564
Tax Sale Surplus	992,977	4,181,544	1,699,630	3,474,891
Indiana Local Health Dept Trus	51,820	45,759	54,208	43,371
Unsafe Building Fund	42,270	7,958	31,826	18,402
Vehicle Inspection Fund	6,982	3,121	2,632	7,471
Commissioner Sale Fund	107,858	-	36,532	71,326
Gal/Casa Guardian User Fee Fd.	1,450	-	-	1,450
County 911	1,189,281	1,758,172	1,524,958	1,422,495
Lp Co Pioneer Cemetary Comm	-	136,787	39,524	97,263
Co. User Fee Fund	377,875	240,264	175,828	442,311
Ditch Maintance Fund	864,192	39,913	64,121	839,984
Cap. Improv. Hotel-Motel Tax	-	1,701,934	1,701,934	-
LP Animal Control Citation Fee	3,766	1,165	-	4,931
Animal Shelter Donations	64,411	218,596	188,287	94,720
Group Health Ins Fund	3,439,772	8,927,455	8,691,805	3,675,422
Payroll	113	19,718,338	19,718,338	113
Payroll Deductions Fund	35,587	29,078,472	28,925,666	188,393
Sheriffs Pension Fee Fund	45,560	235,010	239,643	40,927
Commercial Vehicle Excise	-	800,252	800,252	-
Excise Fund	-	12,142,668	12,142,668	-
Excess Sanitation	1,405	-	-	1,405
Laporte Delinquent Sanitation	746	198	198	746
Fin. Institution Guaranteed Fd	-	694,826	694,826	-
Fines & Forfeitures	293	4,407	2,153	2,547
Infraction Judgement	29,240	197,103	199,887	26,456
Overweight Fund	762	6,524	6,389	897
Special Death Benefit Fees	1,915	12,435	12,520	1,830

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
State Sales Disclosure Fund	2,285	12,450	12,615	2,120
Coroners Education Fund	2,754	15,135	15,531	2,358
Interstate Compact Fee Fund	-	1,625	1,375	250
Mortgage Recording Fee Fund	1,713	9,058	9,228	1,543
Asset Forfeitures	11,081	-	11,081	-
DLGF Homestead Property Databa	65,057	348,033	77,604	335,486
Sex & Violent Offender - State	157	1,516	1,549	124
Child Restraint Fee	175	1,325	1,450	50
Educational Plate Fund	207	1,706	1,894	19
CAGIT Distribution	-	2	-	2
93.563 Prosecutor PCA Fund	-	50	-	50
Clerk ARRA Fund	98	-	-	98
Title IV-D Incentive	310,814	48,154	-	358,968
Pros Title 4D Incentive 10-99	605,186	72,653	65,385	612,454
Clerk Title 4D Incentive 10-99	317,624	48,154	28,721	337,057
Co Elected Officials Training	15,971	11,573	5,577	21,967
Sup Ct #4 Admin Fees	433,286	53,580	94,752	392,114
Cir Ct Juv Admin Fees	64,761	1,766	-	66,527
Park Dept Special Non Oper Fd	105,448	135,984	65,262	176,170
County Match - Juv Acct Grant	24	-	-	24
JSC Residents Ed Fund	15,296	4,898	13,893	6,301
Dorothy S Crowley Juv Ser Cntr	5,314	1,090	758	5,646
Contractor Registration fee	207,610	87,000	172,971	121,639
LPC Adult Probation Supp	501,424	260,855	220,151	542,128
Suppl. Juvenile Circuit Court	1,850	5,762	3,713	3,899
Pioneer Cemetery Donation Fund	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	5,175	770	-	5,945
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	23,287	178,915	189,185	13,017
Lp Co. Alcohol & Drug Ser. Fee	-	150,422	148,989	1,433
Domestic Relations	74,460	12,355	3,987	82,828
Law Enforce Contin Education	256,849	20,754	15,944	261,659
Eleven Co. Drainage Bd. Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
MC Cir Ct Juv Prob User Fees	2,424	7,830	5,493	4,761
GPS Probation Tracking	628	-	-	628
Problem Solving Court	13,259	46,583	52,652	7,190
Kankakee River Maintenance	900	-	-	900
Communicable Disease	157,001	64,616	60,645	160,972
Serv-Safe NonReverting	4,799	1,563	3,038	3,324
Water Lab Non Reverting Fund	128,077	124,813	74,692	178,198
Cum Bridge Investment	2,000,000	-	-	2,000,000
Major Bridge Investment	6,500,000	-	-	6,500,000
KIDC Project TIF	200,435	89,669	138,382	151,722
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	7,971	-	-	7,971
Community Sign Fund	574	-	-	574
Coroner Autopsy Fund	-	21,625	15,900	5,725
Jury Fee Fund	-	73,372	73,512	(140)
Lp Co Haz. Mat. Team Donations	4,180	9,071	618	12,633
E.M.S. Donations	7,512	10,756	5,486	12,782
Sheriffs Donation Fund	20,883	14,850	19,110	16,623
Civil Def Donation Fund	60	-	-	60
Ruth Rohrbaugh Memorial Fund	52,728	-	-	52,728
Bicentennial Fund 2016	723	200	-	923
Sidewalk Project Donation Fund	3,565	-	-	3,565
Disaster Relief Donation Fund	1,003	-	7	996
911 Donation Fund	75	300	38	337
EMS Public Outreach NR Fund	-	8,182	287	7,895
Reentry Court Incentive Fund	-	2,000	895	1,105
Health Dept Donation Fund	-	2,545	2,524	21

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Win Tax Fund/Riverboat	914,773	444,181	369,385	989,569
Telephone Commissions Fund	4,113	-	-	4,113
I 94 US Route 421 TIF	188,085	262,864	-	450,949
Rolling Prairie Sewer Project	127,191	-	35,834	91,357
US 421 Storm Water Project	6,530	-	-	6,530
I 94 US Route 421 Tif 2	386,573	127,320	179,300	334,593
39 North TIF	-	11,315	-	11,315
Co. Liability Insurance	818,249	1,193,383	1,781,356	230,276
Fair Security Fund	-	24,366	24,365	1
Community Corrections Fund	108,364	1,063,905	1,166,101	6,168
The Nova Fund	39,189	139,421	41,555	137,055
Jsc Elect Monitor & Home Deten	20,160	30	11,128	9,062
Co. Sheriff Cont Education	58,075	45,159	51,438	51,796
Subdivision Bond Trust Fund	40,176	-	-	40,176
Corporate General Settlement	19,929	-	-	19,929
Over Collect. Homestead Credit	5,225	-	-	5,225
Michigan Township Poor Relief	10,000	-	-	10,000
Michigan City Del. Sanitation	1,054	4,970	4,970	1,054
Delinquent Garbage	8	-	-	8
Excess Ditch	286	-	-	286
Weed Cutting Assessment	-	22,970	22,970	-
Kingsford Heights Delinq. Sani	168	318	318	168
BPPE Late Fees	-	3,975	-	3,975
Cir Ct Adult Transfer Fees	1,844	-	-	1,844
Sup Ct #4 Transfer Fees	8,791	1,625	-	10,416
LIT Certified Shares Dist	-	11,421,808	11,421,808	-
LIT Economic Development Dist	-	10,376,440	10,376,440	-
Regional Planner	192,184	222,911	78,027	337,068
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	(25,539)	117,922	116,861	(24,478)
Adult Protective Services	(43,250)	276,819	284,568	(50,999)
JSC Food Program	5,525	24,230	19,591	10,164
Pre-Disaster Mitigation Grant	(4,180)	-	-	(4,180)
Court Improvement Program 14	334	-	334	-
CMAQ E-85 Fuel Grant 15	(5,493)	17,561	14,436	(2,368)
Countywide Sign Grant	(44,689)	76,197	44,786	(13,278)
Bridge Inspection Grant	(29,811)	-	(40,379)	10,568
CMAQ Lincoln Trail Grant	12,966	47,860	113,070	(52,244)
Sidewalk Improvement Grant	(14,880)	38,295	44,005	(20,590)
Johnson Rd Intersection Grant	(10,809)	56,250	50,806	(5,365)
Otis Road Bridge Grant	(13,786)	36,643	26,670	(3,813)
CR 875 Bridge #18 Grant	(25,815)	74,592	78,791	(30,014)
Public Health Prep Ebola Grant	(8,526)	8,526	-	-
Adult Drug Court Grant	(7,076)	67,604	71,009	(10,481)
DUI Task Force Indiana 16	(27)	-	-	(27)
Operation Pull Over Grant 16	99	-	99	-
ICAC Prosecutor Grant	(39,176)	80,961	127,977	(86,192)
Marquette Greenway Grant	(9,847)	34,043	44,606	(20,410)
Franklin Street Bridge Grant	(10,000)	534,000	696,000	(172,000)
DUI Task Force Indiana 17	-	36,600	37,090	(490)
Economic Dev Corridor Grant	(7,897)	54,350	65,399	(18,946)
Pavement Maintenance Grant	(56,176)	181,939	190,253	(64,490)
EMPG Competitive Grant 2016	-	29,896	29,896	-
Public Health Preparedness Gr	-	-	145	(145)
Homeland Security Grant 2016	-	-	13,975	(13,975)
Operation Pull Over Grant 2017	-	26,937	26,937	-
DUI Task Force Summer Grant	-	1,962	2,025	(63)
Wayfinding Signage Grant	-	21,320	29,980	(8,660)
Trail Creek Bank Grant	-	5,000	43,890	(38,890)
EMA Performance Grant	-	-	4,725	(4,725)
Operation Pull Over Grant 2018	-	761	10,705	(9,944)
Pub Health Preparedness Grant	-	-	8,308	(8,308)
DUI Task Force Indiana 18	-	223	5,198	(4,975)

LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Countywide Bridge Insp Grant	-	127,356	127,356	-
Public Health Preparedness 17	-	17,347	17,328	19
Non Reverting MS4 Fund	58,232	17,096	10,726	64,602
Pictomerty Fund	3,384	-	-	3,384
MS4 Bond Fund	16,685	-	6,685	10,000
MS4 Entity Participation Fund	29,629	29,629	3,000	56,258
Adult CTP Grant	38,560	10,750	16,734	32,576
Comm. Corrections State Grant	(59,081)	740,492	632,876	48,535
Juv. Service Cntr State Grants	49,701	34,163	22,066	61,798
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
Neighborhood Court Fund	2,704	150	1,025	1,829
Emergency Mgmt Performance Gr	-	47,026	47,026	-
Gal/ Casa Grant	8,585	13,622	22,207	-
Court Interpreter Grant 12	4	-	-	4
Family Court Fund 12	48	-	48	-
Sheriff's Award Fund	1	-	-	1
Court Interpreter Grant 13	8	-	-	8
Court Reform Grant 13	(1,114)	3,780	427	2,239
IN Lake Michigan Coastal Grant	130	-	-	130
Public Health Preparedness Gr	12,286	-	8,527	3,759
Adult Guardianship Fund	103,426	63,500	83,430	83,496
Indiana Lake Michigan Beach 14	5,633	-	36	5,597
Problem Solving Court Grant 14	285	-	-	285
Court Improvement Grant 15	4,115	-	4,115	-
EMPG Competitive Grant	1	-	-	1
Local Health Maint Fund	15,559	72,672	76,005	12,226
Marine Patrol Grant 15	5,619	-	-	5,619
Problem Solving Court Grant 15	205	-	204	1
Drug Prosecution Grant	140	-	-	140
Family Court Grant 16	3,666	-	3,600	66
Gal Casa Capacity Bldg Grant	-	25,255	25,255	-
Court Interpreter Grant 16	2,797	-	2,669	128
Adult Probation State Grant	16,269	68,419	61,861	22,827
JDAI Grant 16	36,114	30,750	66,733	131
Court Recidivism State Grant	9,696	40,000	57,128	(7,432)
Neighborhood Acct Board Grant	525	-	524	1
LARE Trail Creek Grant	-	29,576	80,000	(50,424)
Child Restraint Dist Grant	-	5,042	6,887	(1,845)
Family Court Grant 17	-	10,000	4,572	5,428
Sheriffs HIDTA Lease Program	-	11,320	12,221	(901)
Child Passenger Safety Grant	-	1,000	989	11
IN Lake Michigan Beach 17	-	-	469	(469)
Court Interpreter Grant 17	-	1,375	1,375	-
Marine Patrol Grant 17	-	7,552	7,552	-
Problem Solving Court Grant 17	-	4,928	942	3,986
JDAI Grant 17	-	37,720	15,428	22,292
Court Improvement Pro Grant 17	-	-	1,300	(1,300)
Cribs for Kids Grant Fund	-	8,000	-	8,000
Inmate Trust Fund	36,702	696,071	703,294	29,479
Sheriff's Commissary Fund	78,565	242,250	242,108	78,707
Neil Thompson Scholarship Fund	16,724	8,898	4,000	21,622
Neil Thompson Scholarship Investment	67,407	224	-	67,631
Community Corrections Commisary Fund	50,711	68,526	49,049	70,188
Community Corrections Resident Fund	6,322	8,626	7,076	7,872
Treasurer Cash Book	3,913,007	6,470,432	3,913,007	6,470,432
Clerk Cash Book	2,788,128	8,742,392	8,759,269	2,771,251
Totals	<u>\$ 80,341,051</u>	<u>\$ 316,633,575</u>	<u>\$ 314,045,526</u>	<u>\$ 82,929,100</u>

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

Funding Policy and Annual Pension Cost

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Negative Disbursement

The financial statement contains a disbursement which appears as a negative entry. This is a result of a correction of an error in 2016.

Note 8. 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 reimbursements for expenditures made by the County were not received by December 31, 2017. The New Settlement Fund has a deficit in cash because the County paid a bill for Pine Lake Conservancy that should not have been paid. They requested reimbursement, but it was not received until 2018.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 10. Combined Funds

In the prior financial statement, various funds in the ledger were combined by the County into a single fund on the financial statement; in the current financial statement these funds are listed individually as follows:

The Cumulative Bridge Fund was reported as a combined fund in the prior financial statement, but was reported individually as the Cumulative Bridge Fund and Cum Bridge Investment fund in the current financial statement.

The Major Cumulative Bridge Fund was reported as a combined fund in the prior financial statement, but reported individually as the Major Cumulative Bridge Fund and Major Bridge Investment fund in the current financial statement.

The Group Health Ins Fund was reported as a combined fund in the prior financial statement, but reported individually as the Group Health Ins Fund and Co. Liability Insurance fund in the current financial statement.

Various donation funds were combined into the Animal Shelter Donations fund in the prior financial statement, but reported individually as the Animal Shelter Donations fund, Lp Co Haz. Mat. Team Donations fund, E.M.S. Donations fund, Sheriffs Donation Fund, Civil Def Donation Fund, Ruth Rohrabough Memorial Fund, and Bicentennial Fund 2016 in the current financial statement.

Various Tax Increment Finance Funds, settlement and settlement collection funds were reported as a combined fund the I 94 US Route 421 TIF fund in the prior financial statement, but reported individually as the I 94 US Route 421 TIF fund, I 94 US Route 421 Tif 2 fund, Corporate General Settlement fund, Over Collect. Homestead Credit fund, Michigan Township Poor Relief fund, Michigan City Del. Sanitation fund, Delinquent Garbage fund, Excess Ditch fund, Weed Cutting Assessment fund, Kingsford Heights Delinq. Sani fund, and Laporte Delinquent Sanitation fund in the current financial statement.

The Cir Ct Adult Transfer Fees fund was reported as a combined fund in the prior financial statement, but reported individually as the Cir Ct Adult Transfer Fees fund and Sup Ct #4 Transfer Fees fund in the current financial statement.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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, 2017

	New Settlement Fund	General Fund	Sheriff Accident Report Fund	Spay & Neuter Fund	CAGIT Certified Shares	Campaign Finance Enforcement
Cash and investments - beginning	\$ -	\$ 7,641,088	\$ 8,939	\$ 24,794	\$ 1,689,922	\$ 520
Receipts:						
Taxes	122,368,625	30,274,408	-	-	-	-
Licenses and permits	-	42,487	-	12,450	-	-
Intergovernmental receipts	-	2,262,815	-	-	-	-
Charges for services	-	6,107,356	1,957	-	-	-
Fines and forfeits	-	647,515	-	-	-	-
Other receipts	-	2,717,936	-	13,000	664,679	-
Total receipts	<u>122,368,625</u>	<u>42,052,517</u>	<u>1,957</u>	<u>25,450</u>	<u>664,679</u>	<u>-</u>
Disbursements:						
Personal services	122,371,184	31,768,889	-	-	1,574,601	-
Supplies	-	1,216,238	1,336	37,549	780,000	-
Other services and charges	-	8,153,119	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	502,841	-	-	-	-
Total disbursements	<u>122,371,184</u>	<u>41,641,087</u>	<u>1,336</u>	<u>37,549</u>	<u>2,354,601</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,559)</u>	<u>411,430</u>	<u>621</u>	<u>(12,099)</u>	<u>(1,689,922)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (2,559)</u>	<u>\$ 8,052,518</u>	<u>\$ 9,560</u>	<u>\$ 12,695</u>	<u>\$ -</u>	<u>\$ 520</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cedit Fund	County Child Advocacy	City & Town Court Cost Fund	Clerks Record Perpetuation	County Option Dog Tax	Sales Disclosure
Cash and investments - beginning	\$ 1,401,338	\$ 1,844	\$ 31,624	\$ 100,412	\$ 4,888	\$ 67,029
Receipts:						
Taxes	5,503,482	-	-	-	-	-
Licenses and permits	-	-	-	-	5,110	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	883	-	12,450
Fines and forfeits	-	-	29,625	-	-	-
Other receipts	14,599	-	-	75,500	-	-
Total receipts	5,518,081	-	29,625	76,383	5,110	12,450
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	4,814,644	-	35,618	11,352	1,205	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,814,644	-	35,618	11,352	1,205	-
Excess (deficiency) of receipts over disbursements	703,437	-	(5,993)	65,031	3,905	12,450
Cash and investments - ending	\$ 2,104,775	\$ 1,844	\$ 25,631	\$ 165,443	\$ 8,793	\$ 79,479

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge Fund	Cty Cumulative Capital Devel.	County Drug Free Comm. Fund	Economic Development Fund	Local Emerg Plan&Right To Know	Co. Extradition Fund
Cash and investments - beginning	\$ 1,687,815	\$ 664,840	\$ 23,442	\$ 4,412	\$ 38,143	\$ 56,054
Receipts:						
Taxes	829,743	619,976	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	72,034	53,823	-	-	-	-
Charges for services	-	-	-	2,000	-	-
Fines and forfeits	-	-	49,616	-	-	-
Other receipts	43,649	-	-	100,000	8,605	-
Total receipts	945,426	673,799	49,616	102,000	8,605	-
Disbursements:						
Personal services	143,607	-	-	-	-	-
Supplies	286,635	484,924	13,581	-	1,440	-
Other services and charges	46,912	-	-	97,287	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	477,154	484,924	13,581	97,287	1,440	-
Excess (deficiency) of receipts over disbursements	468,272	188,875	36,035	4,713	7,165	-
Cash and investments - ending	\$ 2,156,087	\$ 853,715	\$ 59,477	\$ 9,125	\$ 45,308	\$ 56,054

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Fire Arms Training Fund	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot	Excess Levy Fund	Local Rd & St
Cash and investments - beginning	\$ 65,635	\$ 71,315	\$ 202,314	\$ 8,200	\$ 1,623,592	\$ 295,863
Receipts:						
Taxes	-	-	1,403,105	-	-	944,057
Licenses and permits	27,850	-	-	-	-	-
Intergovernmental receipts	-	-	121,811	-	-	-
Charges for services	-	-	249,105	11,573	-	-
Fines and forfeits	-	-	420	-	-	-
Other receipts	-	-	3,933	-	-	2,940
Total receipts	27,850	-	1,778,374	11,573	-	946,997
Disbursements:						
Personal services	-	-	1,457,098	-	-	-
Supplies	40,932	5,379	33,660	6,280	-	392,847
Other services and charges	-	-	92,411	-	-	345,905
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	40,932	5,379	1,583,169	6,280	-	738,752
Excess (deficiency) of receipts over disbursements	(13,082)	(5,379)	195,205	5,293	-	208,245
Cash and investments - ending	\$ 52,553	\$ 65,936	\$ 397,519	\$ 13,493	\$ 1,623,592	\$ 504,108

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund	County Highway	Omitted Property	Park & Rec Non Reverting
Cash and investments - beginning	\$ 1,543,228	\$ 7,058,099	\$ 87,027	\$ 4,147,631	\$ 474,840	\$ 71,157
Receipts:						
Taxes	494,117	-	-	4,938,721	700,260	-
Licenses and permits	-	-	-	5,775	-	-
Intergovernmental receipts	42,897	-	-	-	-	-
Charges for services	-	-	76,047	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	91,385	-	-	129,886	-	-
Total receipts	628,399	-	76,047	5,074,382	700,260	-
Disbursements:						
Personal services	135,534	-	-	3,226,691	-	-
Supplies	330,680	-	104,208	452,073	563,880	5,899
Other services and charges	-	-	-	190,684	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	466,214	-	104,208	3,869,448	563,880	5,899
Excess (deficiency) of receipts over disbursements	162,185	-	(28,161)	1,204,934	136,380	(5,899)
Cash and investments - ending	\$ 1,705,413	\$ 7,058,099	\$ 58,866	\$ 5,352,565	\$ 611,220	\$ 65,258

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Real Estate Endorsement Fee	Emergency Reserve Fund	Investment Reassess Fund 2015	Recorder's Record Perpetuation	River Boat Admissions Tax	Sex and Violent Offender Admin
Cash and investments - beginning	\$ -	\$ 10,907,968	\$ 696,200	\$ 47,887	\$ 4,605,860	\$ 19,655
Receipts:						
Taxes	-	-	685,237	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	59,489	-	-	-
Charges for services	25,450	-	-	225,364	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	258,383	7,664	6,456	3,235,070	11,092
Total receipts	25,450	258,383	752,390	231,820	3,235,070	11,092
Disbursements:						
Personal services	-	-	243,855	17,680	-	-
Supplies	10,285	5,313,135	3,469	4,450	2,230,045	7,712
Other services and charges	-	-	285,022	28,060	9,051	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,103	519,987	-
Other disbursements	-	-	-	-	526,638	-
Total disbursements	10,285	5,313,135	532,346	51,293	3,285,721	7,712
Excess (deficiency) of receipts over disbursements	15,165	(5,054,752)	220,044	180,527	(50,651)	3,380
Cash and investments - ending	\$ 15,165	\$ 5,853,216	\$ 916,244	\$ 228,414	\$ 4,555,209	\$ 23,035

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Solid Waste User Fees	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 59,602	\$ 81,278	\$ 5,018,043	\$ 33,095	\$ 6,262	\$ 992,977
Receipts:						
Taxes	2,572,881	-	496,920	-	-	4,181,544
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	47,955	135,854	-
Fines and forfeits	-	15,205	1,567	-	-	-
Other receipts	-	-	-	-	40,931	-
Total receipts	<u>2,572,881</u>	<u>15,205</u>	<u>498,487</u>	<u>47,955</u>	<u>176,785</u>	<u>4,181,544</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	90,279	892,318	18,439	127,483	1,699,630
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,573,793</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>2,573,793</u>	<u>90,279</u>	<u>892,318</u>	<u>31,439</u>	<u>127,483</u>	<u>1,699,630</u>
Excess (deficiency) of receipts over disbursements	<u>(912)</u>	<u>(75,074)</u>	<u>(393,831)</u>	<u>16,516</u>	<u>49,302</u>	<u>2,481,914</u>
Cash and investments - ending	<u>\$ 58,690</u>	<u>\$ 6,204</u>	<u>\$ 4,624,212</u>	<u>\$ 49,611</u>	<u>\$ 55,564</u>	<u>\$ 3,474,891</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Indiana Local Health Dept Trus	Unsafe Building Fund	Vehicle Inspection Fund	Commissioner Sale Fund	Gal/Casa Guardian User Fee Fd.	County 911
Cash and investments - beginning	\$ 51,820	\$ 42,270	\$ 6,982	\$ 107,858	\$ 1,450	\$ 1,189,281
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,757,072
Fines and forfeits	-	6,383	-	-	-	-
Other receipts	45,759	1,575	3,121	-	-	1,100
Total receipts	45,759	7,958	3,121	-	-	1,758,172
Disbursements:						
Personal services	7,544	-	-	-	-	1,159,586
Supplies	46,664	31,826	2,632	36,532	-	1,772
Other services and charges	-	-	-	-	-	363,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	54,208	31,826	2,632	36,532	-	1,524,958
Excess (deficiency) of receipts over disbursements	(8,449)	(23,868)	489	(36,532)	-	233,214
Cash and investments - ending	\$ 43,371	\$ 18,402	\$ 7,471	\$ 71,326	\$ 1,450	\$ 1,422,495

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Lp Co Pioneer Cemetery Comm	Co. User Fee Fund	Ditch Maintance Fund	Cap. Improv. Hotel-Motel Tax	LP Animal Control Citation Fee	Animal Shelter Donations
Cash and investments - beginning	\$ -	\$ 377,875	\$ 864,192	\$ -	\$ 3,766	\$ 64,411
Receipts:						
Taxes	125,860	-	34,613	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,927	-	-	-	-	-
Charges for services	-	-	5,300	-	-	-
Fines and forfeits	-	240,264	-	-	-	240
Other receipts	-	-	-	1,701,934	1,165	218,356
Total receipts	<u>136,787</u>	<u>240,264</u>	<u>39,913</u>	<u>1,701,934</u>	<u>1,165</u>	<u>218,596</u>
Disbursements:						
Personal services	7,764	-	-	-	-	-
Supplies	821	175,828	-	1,701,934	-	175,287
Other services and charges	30,939	-	64,121	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	13,000
Total disbursements	<u>39,524</u>	<u>175,828</u>	<u>64,121</u>	<u>1,701,934</u>	<u>-</u>	<u>188,287</u>
Excess (deficiency) of receipts over disbursements	<u>97,263</u>	<u>64,436</u>	<u>(24,208)</u>	<u>-</u>	<u>1,165</u>	<u>30,309</u>
Cash and investments - ending	<u>\$ 97,263</u>	<u>\$ 442,311</u>	<u>\$ 839,984</u>	<u>\$ -</u>	<u>\$ 4,931</u>	<u>\$ 94,720</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Group Health Ins Fund	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	Commercial Vehicle Excise	Excise Fund
Cash and investments - beginning	\$ 3,439,772	\$ 113	\$ 35,587	\$ 45,560	\$ -	\$ -
Receipts:						
Taxes	-	-	265,047	-	-	-
Licenses and permits	-	-	-	-	-	274,111
Intergovernmental receipts	-	-	-	-	800,252	11,761,940
Charges for services	-	-	78,373	199,886	-	106,617
Fines and forfeits	-	-	318	35,124	-	-
Other receipts	8,927,455	19,718,338	28,734,734	-	-	-
Total receipts	8,927,455	19,718,338	29,078,472	235,010	800,252	12,142,668
Disbursements:						
Personal services	-	19,718,338	28,925,666	-	-	-
Supplies	8,691,805	-	-	239,643	-	3,872,563
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	800,252	8,270,105
Total disbursements	8,691,805	19,718,338	28,925,666	239,643	800,252	12,142,668
Excess (deficiency) of receipts over disbursements	235,650	-	152,806	(4,633)	-	-
Cash and investments - ending	\$ 3,675,422	\$ 113	\$ 188,393	\$ 40,927	\$ -	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Excess Sanitation	Laporte Delinquent Sanitation	Fin. Institution Guaranteed Fd	Fines & Forfeitures	Infraction Judgement	Overweight Fund
Cash and investments - beginning	\$ 1,405	\$ 746	\$ -	\$ 293	\$ 29,240	\$ 762
Receipts:						
Taxes	-	198	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	694,826	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	4,407	197,103	6,524
Other receipts	-	-	-	-	-	-
Total receipts	-	198	694,826	4,407	197,103	6,524
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	198	-	2,153	199,887	6,389
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	694,826	-	-	-
Total disbursements	-	198	694,826	2,153	199,887	6,389
Excess (deficiency) of receipts over disbursements	-	-	-	2,254	(2,784)	135
Cash and investments - ending	\$ 1,405	\$ 746	\$ -	\$ 2,547	\$ 26,456	\$ 897

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special Death Benefit Fees	State Sales Disclosure Fund	Coroners Education Fund	Interstate Compact Fee Fund	Mortgage Recording Fee Fund	Asset Forfeitures
Cash and investments - beginning	\$ 1,915	\$ 2,285	\$ 2,754	\$ -	\$ 1,713	\$ 11,081
Receipts:						
Taxes	-	12,450	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	15,135	-	9,058	-
Fines and forfeits	12,435	-	-	-	-	-
Other receipts	-	-	-	1,625	-	-
Total receipts	12,435	12,450	15,135	1,625	9,058	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	12,520	12,615	15,531	1,375	9,228	11,081
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,520	12,615	15,531	1,375	9,228	11,081
Excess (deficiency) of receipts over disbursements	(85)	(165)	(396)	250	(170)	(11,081)
Cash and investments - ending	\$ 1,830	\$ 2,120	\$ 2,358	\$ 250	\$ 1,543	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DLGF Homestead Property Databa	Sex & Violent Offender - State	Child Restraint Fee	Educational Plate Fund	CAGIT Distribution	93.563 Prosecutor PCA Fund
Cash and investments - beginning	\$ 65,057	\$ 157	\$ 175	\$ 207	\$ -	\$ -
Receipts:						
Taxes	93,911	-	-	1,706	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	254,122	-	-	-	-	-
Fines and forfeits	-	-	-	-	2	-
Other receipts	-	1,516	1,325	-	-	50
Total receipts	348,033	1,516	1,325	1,706	2	50
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	77,604	1,549	1,450	1,894	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	77,604	1,549	1,450	1,894	-	-
Excess (deficiency) of receipts over disbursements	270,429	(33)	(125)	(188)	2	50
Cash and investments - ending	\$ 335,486	\$ 124	\$ 50	\$ 19	\$ 2	\$ 50

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99	Co Elected Officials Training	Sup Ct #4 Admin Fees
Cash and investments - beginning	\$ 98	\$ 310,814	\$ 605,186	\$ 317,624	\$ 15,971	\$ 433,286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	11,573	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	48,154	72,653	48,154	-	53,580
Total receipts	-	48,154	72,653	48,154	11,573	53,580
Disbursements:						
Personal services	-	-	8,183	27,432	-	94,752
Supplies	-	-	57,202	1,289	5,577	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	65,385	28,721	5,577	94,752
Excess (deficiency) of receipts over disbursements	-	48,154	7,268	19,433	5,996	(41,172)
Cash and investments - ending	\$ 98	\$ 358,968	\$ 612,454	\$ 337,057	\$ 21,967	\$ 392,114

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cir Ct Juv Admin Fees	Park Dept Special Non Oper Fd	County Match - Juv Acct Grant	JSC Residents Ed Fund	Dorothy S Crowley Juv Ser Cntr	Contractor Registration fee
Cash and investments - beginning	\$ 64,761	\$ 105,448	\$ 24	\$ 15,296	\$ 5,314	\$ 207,610
Receipts:						
Taxes	-	2,219	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	100	-	-	-	-
Other receipts	1,766	133,665	-	4,898	1,090	87,000
Total receipts	1,766	135,984	-	4,898	1,090	87,000
Disbursements:						
Personal services	-	-	-	13,893	-	128,659
Supplies	-	65,262	-	-	758	16,462
Other services and charges	-	-	-	-	-	21,354
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,496
Other disbursements	-	-	-	-	-	-
Total disbursements	-	65,262	-	13,893	758	172,971
Excess (deficiency) of receipts over disbursements	1,766	70,722	-	(8,995)	332	(85,971)
Cash and investments - ending	\$ 66,527	\$ 176,170	\$ 24	\$ 6,301	\$ 5,646	\$ 121,639

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LPC Adult Probation Supp	Suppl. Juvenile Circuit Court	Pioneer Cemetery Donation Fund	Common School Principal	Veterans Treatment Court	2004 Reassessment
Cash and investments - beginning	\$ 501,424	\$ 1,850	\$ 557	\$ 668	\$ 5,175	\$ 900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	260,855	5,762	-	-	770	-
Other receipts	-	-	-	-	-	-
Total receipts	260,855	5,762	-	-	770	-
Disbursements:						
Personal services	16,509	-	-	-	-	-
Supplies	44,197	3,713	-	-	-	-
Other services and charges	108,688	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	50,757	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	220,151	3,713	-	-	-	-
Excess (deficiency) of receipts over disbursements	40,704	2,049	-	-	770	-
Cash and investments - ending	\$ 542,128	\$ 3,899	\$ 557	\$ 668	\$ 5,945	\$ 900

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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
Cash and investments - beginning	\$ 23,287	\$ -	\$ 74,460	\$ 256,849	\$ 106	\$ 607
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	12,355	-	-	-
Fines and forfeits	-	-	-	20,754	-	-
Other receipts	178,915	150,422	-	-	-	-
Total receipts	178,915	150,422	12,355	20,754	-	-
Disbursements:						
Personal services	56,360	136,664	-	-	-	-
Supplies	132,825	2,207	-	15,944	-	-
Other services and charges	-	10,118	3,987	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	189,185	148,989	3,987	15,944	-	-
Excess (deficiency) of receipts over disbursements	(10,270)	1,433	8,368	4,810	-	-
Cash and investments - ending	\$ 13,017	\$ 1,433	\$ 82,828	\$ 261,659	\$ 106	\$ 607

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	MC Cir Ct Juv Prob User Fees	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease	Serv-Safe NonReverting
Cash and investments - beginning	\$ 2,424	\$ 628	\$ 13,259	\$ 900	\$ 157,001	\$ 4,799
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	40
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,830	-	46,583	-	64,616	1,523
Total receipts	7,830	-	46,583	-	64,616	1,563
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	5,493	-	52,652	-	60,645	3,038
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,493	-	52,652	-	60,645	3,038
Excess (deficiency) of receipts over disbursements	2,337	-	(6,069)	-	3,971	(1,475)
Cash and investments - ending	\$ 4,761	\$ 628	\$ 7,190	\$ 900	\$ 160,972	\$ 3,324

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Water Lab Non Reverting Fund	Cum Bridge Investment	Major Bridge Investment	KIDC Project TIF	400 N & 950 W Project #2	GIS Copy Supply
Cash and investments - beginning	\$ 128,077	\$ 2,000,000	\$ 6,500,000	\$ 200,435	\$ 1,375	\$ 114
Receipts:						
Taxes	-	-	-	89,669	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	124,359	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	454	-	-	-	-	-
Total receipts	124,813	-	-	89,669	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	74,692	-	-	138,382	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	74,692	-	-	138,382	-	-
Excess (deficiency) of receipts over disbursements	50,121	-	-	(48,713)	-	-
Cash and investments - ending	\$ 178,198	\$ 2,000,000	\$ 6,500,000	\$ 151,722	\$ 1,375	\$ 114

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sale Of County Owned Property	Community Corrections Building	Kingsbury Ind Pk Economic Dev	3-County Drainage Board	Community Sign Fund	Coroner Autopsy Fund
Cash and investments - beginning	\$ 64,481	\$ 158,303	\$ 138,180	\$ 7,971	\$ 574	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	21,625
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	21,625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	15,900
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	15,900
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	5,725
Cash and investments - ending	\$ 64,481	\$ 158,303	\$ 138,180	\$ 7,971	\$ 574	\$ 5,725

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Jury Fee Fund	Lp Co Haz. Mat. Team Donations	E.M.S. Donations	Sheriffs Donation Fund	Civil Def Donation Fund	Ruth Rohrbaugh Memorial Fund
Cash and investments - beginning	\$ -	\$ 4,180	\$ 7,512	\$ 20,883	\$ 60	\$ 52,728
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	14,612	-	-	-	-	-
Other receipts	58,760	9,071	10,756	14,850	-	-
Total receipts	73,372	9,071	10,756	14,850	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	73,512	618	5,486	19,110	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	73,512	618	5,486	19,110	-	-
Excess (deficiency) of receipts over disbursements	(140)	8,453	5,270	(4,260)	-	-
Cash and investments - ending	\$ (140)	\$ 12,633	\$ 12,782	\$ 16,623	\$ 60	\$ 52,728

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bicentennial Fund 2016	Sidewalk Project Donation Fund	Disaster Relief Donation Fund	911 Donation Fund	EMS Public Outreach NR Fund	Reentry Court Incentive Fund
Cash and investments - beginning	\$ 723	\$ 3,565	\$ 1,003	\$ 75	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	8,182	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200	-	-	300	-	2,000
Total receipts	200	-	-	300	8,182	2,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	38	287	895
Other services and charges	-	-	7	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	7	38	287	895
Excess (deficiency) of receipts over disbursements	200	-	(7)	262	7,895	1,105
Cash and investments - ending	\$ 923	\$ 3,565	\$ 996	\$ 337	\$ 7,895	\$ 1,105

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health Dept Donation Fund	Win Tax Fund/Riverboat	Telephone Commissions Fund	194 US Route 421 TIF	Rolling Prairie Sewer Project	US 421 Storm Water Project
Cash and investments - beginning	\$ -	\$ 914,773	\$ 4,113	\$ 188,085	\$ 127,191	\$ 6,530
Receipts:						
Taxes	-	-	-	262,864	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,545	444,181	-	-	-	-
Total receipts	2,545	444,181	-	262,864	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,524	290,244	-	-	4,307	-
Other services and charges	-	-	-	-	31,527	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	79,141	-	-	-	-
Total disbursements	2,524	369,385	-	-	35,834	-
Excess (deficiency) of receipts over disbursements	21	74,796	-	262,864	(35,834)	-
Cash and investments - ending	\$ 21	\$ 989,569	\$ 4,113	\$ 450,949	\$ 91,357	\$ 6,530

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	194 US Route 421 Tif 2	39 North TIF	Co. Liability Insurance	Fair Security Fund	Community Corrections Fund	The Nova Fund
Cash and investments - beginning	\$ 386,573	\$ -	\$ 818,249	\$ -	\$ 108,364	\$ 39,189
Receipts:						
Taxes	127,320	11,315	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	24,366	-	-
Fines and forfeits	-	-	-	-	1,063,905	-
Other receipts	-	-	1,193,383	-	-	139,421
Total receipts	127,320	11,315	1,193,383	24,366	1,063,905	139,421
Disbursements:						
Personal services	-	-	-	2,854	634,207	-
Supplies	179,300	-	1,781,356	21,511	184,023	41,555
Other services and charges	-	-	-	-	347,871	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	179,300	-	1,781,356	24,365	1,166,101	41,555
Excess (deficiency) of receipts over disbursements	(51,980)	11,315	(587,973)	1	(102,196)	97,866
Cash and investments - ending	\$ 334,593	\$ 11,315	\$ 230,276	\$ 1	\$ 6,168	\$ 137,055

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Jsc Elect Monitor & Home Deten	Co. Sheriff Cont Education	Subdivision Bond Trust Fund	Corporate General Settlement	Over Collect. Homestead Credit	Michigan Township Poor Relief
Cash and investments - beginning	\$ 20,160	\$ 58,075	\$ 40,176	\$ 19,929	\$ 5,225	\$ 10,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	26,320	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30	18,839	-	-	-	-
Total receipts	30	45,159	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	11,128	51,438	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,128	51,438	-	-	-	-
Excess (deficiency) of receipts over disbursements	(11,098)	(6,279)	-	-	-	-
Cash and investments - ending	\$ 9,062	\$ 51,796	\$ 40,176	\$ 19,929	\$ 5,225	\$ 10,000

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Michigan City Del. Sanitation	Delinquent Garbage	Excess Ditch	Weed Cutting Assessment	Kingsford Heights Delinq. Sani	BPPE Late Fees
Cash and investments - beginning	\$ 1,054	\$ 8	\$ 286	\$ -	\$ 168	\$ -
Receipts:						
Taxes	4,970	-	-	22,970	318	3,975
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,970	-	-	22,970	318	3,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	4,970	-	-	22,970	318	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,970	-	-	22,970	318	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	3,975
Cash and investments - ending	\$ 1,054	\$ 8	\$ 286	\$ -	\$ 168	\$ 3,975

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cir Ct Adult Transfer Fees	Sup Ct #4 Transfer Fees	LIT Certified Shares Dist	LIT Economic Development Dist	Regional Planner	Edward Byrne Justice Grant
Cash and investments - beginning	\$ 1,844	\$ 8,791	\$ -	\$ -	\$ 192,184	\$ 45
Receipts:						
Taxes	-	-	-	-	205,105	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,806	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,625	11,421,808	10,376,440	-	-
Total receipts	-	1,625	11,421,808	10,376,440	222,911	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	78,027	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	11,421,808	10,376,440	-	-
Total disbursements	-	-	11,421,808	10,376,440	78,027	-
Excess (deficiency) of receipts over disbursements	-	1,625	-	-	144,884	-
Cash and investments - ending	\$ 1,844	\$ 10,416	\$ -	\$ -	\$ 337,068	\$ 45

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant	Law Enforcement Fund	Prosec. Victim Advocate Grant	Adult Protective Services	JSC Food Program
Cash and investments - beginning	\$ 7	\$ 1,967	\$ 130	\$ (25,539)	\$ (43,250)	\$ 5,525
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	117,922	276,819	24,230
Total receipts	-	-	-	117,922	276,819	24,230
Disbursements:						
Personal services	-	-	-	116,273	257,909	-
Supplies	-	-	-	588	26,659	19,591
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	116,861	284,568	19,591
Excess (deficiency) of receipts over disbursements	-	-	-	1,061	(7,749)	4,639
Cash and investments - ending	\$ 7	\$ 1,967	\$ 130	\$ (24,478)	\$ (50,999)	\$ 10,164

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Pre-Disaster Mitigation Grant	Court Improvement Program 14	CMAQ E-85 Fuel Grant 15	Countywide Sign Grant	Bridge Inspection Grant	CMAQ Lincoln Trail Grant
Cash and investments - beginning	\$ (4,180)	\$ 334	\$ (5,493)	\$ (44,689)	\$ (29,811)	\$ 12,966
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	17,561	76,197	-	47,860
Total receipts	-	-	17,561	76,197	-	47,860
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	14,436	44,786	(40,379)	113,070
Other services and charges	-	334	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	334	14,436	44,786	(40,379)	113,070
Excess (deficiency) of receipts over disbursements	-	(334)	3,125	31,411	40,379	(65,210)
Cash and investments - ending	\$ (4,180)	\$ -	\$ (2,368)	\$ (13,278)	\$ 10,568	\$ (52,244)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sidewalk Improvement Grant	Johnson Rd Intersection Grant	Otis Road Bridge Grant	CR 875 Bridge #18 Grant	Public Health Prep Ebola Grant	Adult Drug Court Grant
Cash and investments - beginning	\$ (14,880)	\$ (10,809)	\$ (13,786)	\$ (25,815)	\$ (8,526)	\$ (7,076)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,295	56,250	36,643	74,592	8,526	67,604
Total receipts	38,295	56,250	36,643	74,592	8,526	67,604
Disbursements:						
Personal services	-	-	-	-	-	46,966
Supplies	44,005	50,806	26,670	78,791	-	24,043
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	44,005	50,806	26,670	78,791	-	71,009
Excess (deficiency) of receipts over disbursements	(5,710)	5,444	9,973	(4,199)	8,526	(3,405)
Cash and investments - ending	\$ (20,590)	\$ (5,365)	\$ (3,813)	\$ (30,014)	\$ -	\$ (10,481)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DUI Task Force Indiana 16	Operation Pull Over Grant 16	ICAC Prosecutor Grant	Marquette Greenway Grant	Franklin Street Bridge Grant	DUI Task Force Indiana 17
Cash and investments - beginning	\$ (27)	\$ 99	\$ (39,176)	\$ (9,847)	\$ (10,000)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	80,961	34,043	534,000	36,600
Total receipts	-	-	80,961	34,043	534,000	36,600
Disbursements:						
Personal services	-	99	80,356	-	-	37,090
Supplies	-	-	5,309	44,606	696,000	-
Other services and charges	-	-	31,212	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	11,100	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	99	127,977	44,606	696,000	37,090
Excess (deficiency) of receipts over disbursements	-	(99)	(47,016)	(10,563)	(162,000)	(490)
Cash and investments - ending	\$ (27)	\$ -	\$ (86,192)	\$ (20,410)	\$ (172,000)	\$ (490)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Economic Dev Corridor Grant	Pavement Maintenance Grant	EMPG Competitive Grant 2016	Public Health Preparedness Gr	Homeland Security Grant 2016	Operation Pull Over Grant 2017
Cash and investments - beginning	\$ (7,897)	\$ (56,176)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	54,350	181,939	29,896	-	-	26,937
Total receipts	54,350	181,939	29,896	-	-	26,937
Disbursements:						
Personal services	-	-	-	-	-	26,937
Supplies	-	190,253	29,896	145	13,975	-
Other services and charges	65,399	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	65,399	190,253	29,896	145	13,975	26,937
Excess (deficiency) of receipts over disbursements	(11,049)	(8,314)	-	(145)	(13,975)	-
Cash and investments - ending	\$ (18,946)	\$ (64,490)	\$ -	\$ (145)	\$ (13,975)	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DUI Task Force Summer Grant	Wayfinding Signage Grant	Trail Creek Bank Grant	EMA Performance Grant	Operation Pull Over Grant 2018	Pub Health Preparedness Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,962	21,320	5,000	-	761	-
Total receipts	1,962	21,320	5,000	-	761	-
Disbursements:						
Personal services	2,025	-	-	-	10,705	-
Supplies	-	29,980	43,890	4,725	-	8,308
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,025	29,980	43,890	4,725	10,705	8,308
Excess (deficiency) of receipts over disbursements	(63)	(8,660)	(38,890)	(4,725)	(9,944)	(8,308)
Cash and investments - ending	\$ (63)	\$ (8,660)	\$ (38,890)	\$ (4,725)	\$ (9,944)	\$ (8,308)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DUI Task Force Indiana 18	Countywide Bridge Insp Grant	Public Health Preparedness 17	Non Reverting MS4 Fund	Pictomerty Fund	MS4 Bond Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 58,232	\$ 3,384	\$ 16,685
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	223	127,356	17,347	17,096	-	-
Total receipts	223	127,356	17,347	17,096	-	-
Disbursements:						
Personal services	5,198	-	-	-	-	-
Supplies	-	127,356	17,328	10,726	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	6,685
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,198	127,356	17,328	10,726	-	6,685
Excess (deficiency) of receipts over disbursements	(4,975)	-	19	6,370	-	(6,685)
Cash and investments - ending	\$ (4,975)	\$ -	\$ 19	\$ 64,602	\$ 3,384	\$ 10,000

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	MS4 Entity Participation Fund	Adult CTP Grant	Comm. Corrections State Grant	Juv. Service Cntr State Grants	Fire&Bldg Svcs Training Grant	Recycled Road Fund
Cash and investments - beginning	\$ 29,629	\$ 38,560	\$ (59,081)	\$ 49,701	\$ 144	\$ 23
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	29,629	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,750	740,492	34,163	-	-
Total receipts	29,629	10,750	740,492	34,163	-	-
Disbursements:						
Personal services	-	-	605,297	10,016	-	-
Supplies	3,000	-	8,441	-	-	-
Other services and charges	-	-	19,138	12,050	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	16,734	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,000	16,734	632,876	22,066	-	-
Excess (deficiency) of receipts over disbursements	26,629	(5,984)	107,616	12,097	-	-
Cash and investments - ending	\$ 56,258	\$ 32,576	\$ 48,535	\$ 61,798	\$ 144	\$ 23

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Co-Op Ext & 4H Build Indiana	First Responder Equip Grant	Co. Hlth Environmental Fund	Comm Corr Sub Abuse Grant	Neighborhood Court Fund	Emergency Mgmt Performance Gr
Cash and investments - beginning	\$ 14,176	\$ 774	\$ 59,287	\$ 82	\$ 2,704	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	150	47,026
Total receipts	-	-	-	-	150	47,026
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,025	47,026
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,025	47,026
Excess (deficiency) of receipts over disbursements	-	-	-	-	(875)	-
Cash and investments - ending	\$ 14,176	\$ 774	\$ 59,287	\$ 82	\$ 1,829	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Gal/ Casa Grant	Court Interpreter Grant 12	Family Court Fund 12	Sheriff's Award Fund	Court Interpreter Grant 13	Court Reform Grant 13
Cash and investments - beginning	\$ 8,585	\$ 4	\$ 48	\$ 1	\$ 8	\$ (1,114)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,622	-	-	-	-	3,780
Total receipts	<u>13,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,780</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	22,207	-	-	-	-	427
Other services and charges	-	-	48	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>22,207</u>	<u>-</u>	<u>48</u>	<u>-</u>	<u>-</u>	<u>427</u>
Excess (deficiency) of receipts over disbursements	<u>(8,585)</u>	<u>-</u>	<u>(48)</u>	<u>-</u>	<u>-</u>	<u>3,353</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 8</u>	<u>\$ 2,239</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 130	\$ 12,286	\$ 103,426	\$ 5,633	\$ 285	\$ 4,115
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	63,500	-	-	-
Total receipts	-	-	63,500	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	8,527	83,430	36	-	-
Other services and charges	-	-	-	-	-	4,115
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	8,527	83,430	36	-	4,115
Excess (deficiency) of receipts over disbursements	-	(8,527)	(19,930)	(36)	-	(4,115)
Cash and investments - ending	\$ 130	\$ 3,759	\$ 83,496	\$ 5,597	\$ 285	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMPG Competitive Grant	Local Health Maint Fund	Marine Patrol Grant 15	Problem Solving Court Grant 15	Drug Prosecution Grant	Family Court Grant 16
Cash and investments - beginning	\$ 1	\$ 15,559	\$ 5,619	\$ 205	\$ 140	\$ 3,666
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	72,672	-	-	-	-
Total receipts	-	72,672	-	-	-	-
Disbursements:						
Personal services	-	60,254	-	-	-	-
Supplies	-	15,751	-	204	-	-
Other services and charges	-	-	-	-	-	3,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	76,005	-	204	-	3,600
Excess (deficiency) of receipts over disbursements	-	(3,333)	-	(204)	-	(3,600)
Cash and investments - ending	\$ 1	\$ 12,226	\$ 5,619	\$ 1	\$ 140	\$ 66

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Gal Casa Capacity Bldg Grant	Court Interpreter Grant 16	Adult Probation State Grant	JDAI Grant 16	Court Recidivism State Grant	Neighborhood Acct Board Grant
Cash and investments - beginning	\$ -	\$ 2,797	\$ 16,269	\$ 36,114	\$ 9,696	\$ 525
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,255	-	68,419	30,750	40,000	-
Total receipts	25,255	-	68,419	30,750	40,000	-
Disbursements:						
Personal services	-	-	33,154	-	-	-
Supplies	25,255	-	28,707	4,618	57,128	24
Other services and charges	-	2,669	-	57,199	-	500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,916	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,255	2,669	61,861	66,733	57,128	524
Excess (deficiency) of receipts over disbursements	-	(2,669)	6,558	(35,983)	(17,128)	(524)
Cash and investments - ending	\$ -	\$ 128	\$ 22,827	\$ 131	\$ (7,432)	\$ 1

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LARE Trail Creek Grant	Child Restraint Dist Grant	Family Court Grant 17	Sheriffs HIDTA Lease Program	Child Passenger Safety Grant	IN Lake Michigan Beach 17
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,576	5,042	10,000	11,320	1,000	-
Total receipts	29,576	5,042	10,000	11,320	1,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	80,000	6,887	-	12,221	989	469
Other services and charges	-	-	4,572	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	80,000	6,887	4,572	12,221	989	469
Excess (deficiency) of receipts over disbursements	(50,424)	(1,845)	5,428	(901)	11	(469)
Cash and investments - ending	\$ (50,424)	\$ (1,845)	\$ 5,428	\$ (901)	\$ 11	\$ (469)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Court Interpreter Grant 17	Marine Patrol Grant 17	Problem Solving Court Grant 17	JDAI Grant 17	Court Improvement Pro Grant 17
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,375	7,552	4,928	37,720	-
Total receipts	1,375	7,552	4,928	37,720	-
Disbursements:					
Personal services	-	5,068	-	-	-
Supplies	164	2,484	942	1,467	-
Other services and charges	1,211	-	-	12,832	1,300
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,129	-
Other disbursements	-	-	-	-	-
Total disbursements	1,375	7,552	942	15,428	1,300
Excess (deficiency) of receipts over disbursements	-	-	3,986	22,292	(1,300)
Cash and investments - ending	\$ -	\$ -	\$ 3,986	\$ 22,292	\$ (1,300)

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cribs for Kids Grant Fund	Inmate Trust Fund	Sheriff's Commissary Fund	Neil Thompson Scholarship Fund	Neil Thompson Scholarship Investment
Cash and investments - beginning	\$ -	\$ 36,702	\$ 78,565	\$ 16,724	\$ 67,407
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,000	696,071	242,250	8,898	224
Total receipts	8,000	696,071	242,250	8,898	224
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	703,294	242,108	4,000	-
Total disbursements	-	703,294	242,108	4,000	-
Excess (deficiency) of receipts over disbursements	8,000	(7,223)	142	4,898	224
Cash and investments - ending	\$ 8,000	\$ 29,479	\$ 78,707	\$ 21,622	\$ 67,631

LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Corrections Commisary Fund	Community Corrections Resident Investment	Treasurer Cash Book	Clerk Cash Book	Totals
Cash and investments - beginning	\$ 50,711	\$ 6,322	\$ 3,913,007	\$ 2,788,128	\$ 80,341,051
Receipts:					
Taxes	-	-	-	-	177,277,586
Licenses and permits	-	-	-	-	367,783
Intergovernmental receipts	-	-	-	-	15,898,620
Charges for services	-	-	-	-	9,580,006
Fines and forfeits	-	-	-	-	2,613,506
Other receipts	68,526	8,626	6,470,432	8,742,392	110,896,074
Total receipts	68,526	8,626	6,470,432	8,742,392	316,633,575
Disbursements:					
Personal services	-	-	-	-	213,174,897
Supplies	-	-	-	-	40,855,233
Other services and charges	-	-	-	-	10,446,842
Debt service - principal and interest	-	-	-	-	6,685
Capital outlay	-	-	-	-	612,222
Other disbursements	49,049	7,076	3,913,007	8,759,269	48,949,647
Total disbursements	49,049	7,076	3,913,007	8,759,269	314,045,526
Excess (deficiency) of receipts over disbursements	19,477	1,550	2,557,425	(16,877)	2,588,049
Cash and investments - ending	\$ 70,188	\$ 7,872	\$ 6,470,432	\$ 2,771,251	\$ 82,929,100

LAPORTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
	County of La Porte IN Taxable Economic Development Revenue Bonds	\$ 1,955,000	\$ 215,625
	Tax Exempt Lease Bonds	<u>7,357,000</u>	<u>679,689</u>
Totals		<u>\$ 9,312,000</u>	<u>\$ 895,314</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited LaPorte County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are 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 each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2017-004 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles and Reporting that are applicable to its Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* 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 its Child Support Enforcement program for the year ended December 31, 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-004 and 2017-005, that we consider to be material weaknesses.

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

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

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


Paul D. Joyce, CPA
State Examiner

September 25, 2018

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, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
Juvenile Services Center Breakfast Program			FY 2017	\$ -	7,443
National School Lunch Program	Indiana Department of Education	10.555			
Juvenile Services Center Lunch Program			FY 2017	-	16,780
Juvenile Services Center Commodities			FY 2017	-	3,881
Total - National School Lunch Program				-	20,661
Total - Child Nutrition Cluster				-	28,104
Total - Department of Agriculture				-	28,104
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Prosecutor Victim Advocate Grant			FY 2017	-	112,022
Drug Court Discretionary Grant Program	Direct Grant	16.585			
Adult Drug Court Grant			FY 2017	-	67,604
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
ICAC Grant			2015-DJ-BX-1071	-	80,961
Total - Department of Justice				-	179,626
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
CMAQ Fuel Grant			DES #1400571	-	14,048
CR 875 Bridge #18 Grant			DES #1383479	-	59,006
Countywide Sign Grant			DES #1401042	-	69,727
Johnson Road Intersection Grant			DES #1382219	-	46,666
CMAQ Lincoln Trail Grant			DES #1382604	-	42,088
Sidewalk Improvement Grant			DES #1400774	-	30,636
Pavement Maintenance Grant			DES #1592337	-	144,658
Franklin Street Bridge Grant			DES# 1592336	-	427,200
Marquette Greenway Grant			DES # 1592335	-	27,234
Otis Road Bridge			DES #1401027	-	30,111
Economic Development Corridor Grant			DES #1592338	-	43,480
Wayfinding Signage Grant			DES #1601868	-	21,320
County Wide Bridge Inspection Grant			DES# 1500346	-	88,312
Total - Highway Planning and Construction				-	1,044,486
Total - Highway Planning and Construction Cluster				-	1,044,486
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
Operation Pull Over			FY 2017	-	24,966

LAPORTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana	Indiana Criminal Justice Institute	20.601	FY 2017	-	37,409
Total - Highway Safety Cluster				-	62,375
Total - Department of Transportation				-	1,106,861
<u>Environmental Protection Agency</u>					
Beach Monitoring and Notification Program Implementation Grants Indiana Lake Michigan Beach 14	Indiana Department of Environmental Management	66.472	FY 2017	-	7,789
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness and Emergency Response	Indiana State Department of Health	93.074	FY 2017	-	17,347
Child Support Enforcement Clerk Title IV-D Incentive	Indiana Department of Child Services	93.563	FY 2017	-	28,718
Pros Title IV-D Incentive			FY 2017	-	65,385
Clerk Title 4D General Fund			FY 2017	-	65,570
Title IV-D Indirect General Fund			FY 2017	-	173,687
Pros Title 4D General Fund			FY 2017	-	516,885
Total - Child Support Enforcement				-	850,245
Social Services Block Grant Adult Protective Services	Indiana Family and Social Services Administration	93.667	FY 2017	-	10,000
Total - Department of Health and Human Services				-	877,592
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance Marine Patrol Grant	Indiana Department of Natural Resources	97.012	FY 2017	-	7,500
Emergency Management Performance Grants Emergency Management Competitive Grant	Indiana Department of Homeland Security	97.042	FY 2017	-	29,896
Emergency Management Performance Grant			FY 2017	-	47,026
Total - Emergency Management Performance Grants				-	76,922
Total - Department of Homeland Security				-	84,422
Total federal awards expended				\$ -	\$ 2,365,355

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, 2017. 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 deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement Highway Planning and Construction Cluster	Qualified Unmodified

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

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

Section II - Financial Statement Findings

FINDING 2017-001

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-001.

Condition

The County did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County failed to properly review the federal grant information prepared and submitted in the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA. One employee prepared the information for the federal awards without a system of oversight or review to detect and correct the errors before submission.

Context

Due to lack of controls, the following errors occurred and were not detected or corrected:

1. The Highway Planning and Construction (County Wide Bridge Inspection Grant) federal expenditures of \$88,312 were omitted.
2. The Beach Monitoring and Notification Program Implementation Grants federal expenditures of \$7,789 were omitted.
3. The Child Support Enforcement federal expenditures were understated by \$103,818 and \$5,345 for the Pros Title IV-D General Fund and the Clerk Title IV-D General Fund programs, respectively.
4. The Child Support Enforcement federal expenditures for the incentive programs were overstated by \$74,653 in total.
5. The Social Services Block Grant federal expenditures were overstated by \$263,399.

Adjustments were proposed, approved 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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

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

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

Effect

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

Recommendation

We recommended that the County establish a system of internal controls to ensure that federal expenditures will be properly reported on 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 2017-002

Subject: Financial Transactions and Reporting - County Auditor
Audit Findings: Material Weakness, Noncompliance

Condition

The County Auditor had not implemented effective internal controls over the preparation of the financial statement. The County Auditor prepared and submitted the Annual Financial Report in the Indiana Gateway for Government Units financial reporting system, which was used to generate the County's financial statement. The County's financial statement was submitted without a proper review to ensure all offices of the County were properly reflected in the financial statement.

Context

The lack of effective controls affected the preparation of the financial statement. Beginning cash and investment balances, receipts, disbursements, and ending cash and investment balances were not included in the financial statement for 2017, as follows:

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-30-17
Inmate Trust Fund	\$ 36,702	\$ 696,071	\$ 703,294	\$ 29,479
Sheriff's Commissary Fund	78,565	242,250	242,108	78,707
Neil Thompson Scholarship Fund	16,724	8,898	4,000	21,622
Neil Thompson Scholarship Investment	67,407	224	-	67,631
Community Corrections Commisary Fund	50,711	68,526	49,049	70,188
Community Corrections Resident Fund	6,322	8,626	7,076	7,872
Treasurer Cash Book	3,913,007	6,470,432	3,913,007	6,470,432
Clerk Cash Book	2,788,128	8,742,392	8,759,269	2,771,251
Totals	<u>\$ 6,957,566</u>	<u>\$ 16,237,419</u>	<u>\$ 13,677,803</u>	<u>\$ 9,517,182</u>

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

Criteria

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

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

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

Cause

Management of the County had not established a proper system of internal controls related to the preparation of the financial statement.

Effect

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

Recommendation

We recommended that County establish a system of internal controls related to the preparation of the financial statement.

Views of Responsible Officials

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

FINDING 2017-003

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-002.

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). There was a lack of segregation of duties, as the Clerk had not separated incompatible activities related to cash and investments, receipts, and disbursements.

1. One employee from the LaPorte Clerk's office took the daily collections to the depository, recorded the receipts, made necessary adjustments, and completed the monthly bank reconciliations for the Odyssey accounting software. There was no segregation of duties, such as an oversight, review, or approval process.
2. The Clerk had not established effective controls to reconcile the Indiana Support Enforcement Tracking System (ISETS) ledger balance to the depository balance. No monthly reconciliations were completed for 2017. The last reconciliation completed by the Clerk for ISETS dated back to December 31, 2016; however, it contained two adjustments for \$45,550 and \$17,500 that dated back to 2008 and 2010, respectively, with no supporting documentation. The reconciling items of \$45,550 from 2008 were for checks that were issued twice from the ISETS system. Due to various undocumented reconciling items, it is possible that the ISETS bank balance could become overdrawn. The Indiana Department of Child Services conducted a Quality Assurance Review and gave the Clerk's office a schedule in which to have the ISETS bank reconciliations completed. The Clerk's office is in the process of preparing the reconciliations for the ISETS system.
3. One employee issued all ISETS disbursements for both the LaPorte and Michigan City offices with no oversight or review.
4. One employee completed the Clerk's Supplemental Annual Financial Report without oversight or review. The ISETS bank transactions, rather than recorded ledger transactions, were reported to the County Auditor for inclusion in the County's Annual Financial Report (AFR). The AFR was the basis for the financial statement presented for audit.

Context

The lack of internal controls and the noncompliance were systemic issues 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:

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"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; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

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

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance 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 Counties of Indiana, Chapter 1)

Cause

The Clerk had not established a proper system of internal control that segregated key functions.

Effect

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

Recommendation

We recommended that the Clerk establish a system of internal controls, including segregation of duties, to ensure that monthly reconciliations are performed and to ensure the accuracy of the financial transactions reported in the County's financial statement.

Views of Responsible Officials

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-004

Subject: Child Support Enforcement- Allowable Costs/Cost Principles, Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2017
Compliance Requirements: Allowable Costs/Cost Principles, Reporting
Pass-Through Entity: Indiana Department of Child Services
Audit Findings: Material Weakness, Modified Opinion

Repeat Findings

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-003.

Condition

An effective internal control system, which would include segregation of duties, was not in place at the Clerk of the Circuit Court's (Clerk) office in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles and Reporting compliance requirements.

The Clerk failed to comply with the allowable costs and reporting requirements for the personal services amounts reported on the Monthly Reimbursement Claim for Title IV-D Expenditures. The Clerk's office inaccurately calculated the employee's gross pay and fringe benefits during the audit period.

In addition, costs for telephone, copy services, 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 programs.

These errors resulted in known questioned costs of \$27,357. When the sample errors described above were projected to the population, additional likely errors of \$35,523 were identified.

Three part-time employees were paid entirely out of the Clerk's Incentive fund. There was no supporting documentation for the time spent on child support program activities. These errors resulted in known questioned costs of \$27,432.

In March 2018, the Indiana Department of Child Services conducted a Quality Assurance Review of the Clerk's child support enforcement procedures for the first quarter of 2017. Their review reported some of the issues described above.

Context

The lack of controls and the noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

2 CFR 200.403 states in part:

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

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items. . . .
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. . . .
- (g) Be adequately documented. . . ."

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.302(b) states in part:

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

- (2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. . . ."

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The County had not developed a system of internal controls that would have ensured compliance with the allowable costs and reporting requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the allowable costs and reporting requirements could have resulted in the loss of federal funds to the County.

Questioned Costs

Known questioned costs of \$54,789 were identified as detailed in the *Condition*.

Recommendation

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

Views of Responsible Officials

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

FINDING 2017-005

Subject: Highway Planning and Construction Cluster - Period of Performance

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): DES#1382604, DES#1382219,
DES#1400571, DES#1383479,
DES#1400774, DES#1592337,
DES#1401027, DES#1592335,
DES#1592336, DES#1592338,
DES#1500346, DES#1401042,
DES#1601868

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirement: Period of Performance

Audit Finding: Material Weakness

Condition

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

The County had not designed or implemented adequate internal controls to ensure that the Local Public Agency (LPA) requests were submitted within the period of performance allowed by the federal grantor agency. The LPA had 90 days after the project end date to receive reimbursement from the grantor agency. The Employee in Responsible Charge (ERC) was to oversee compliance with the period of performance requirements; however, procedures were not designed and implemented to ensure that LPA requests were submitted within the period of performance.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls was a systemic issue throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

The County had not developed a system of internal controls that would have ensured compliance with the period of performance requirements.

Effect

The failure to establish an effective internal control system placed the County at risk of non-compliance with the grant agreement and the period of performance requirements. Noncompliance with the grant agreement and these requirements could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the Period of Performance compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Joie Winski
Contact Phone Number: 219-326-6808 extension 2226

Status of Audit Finding:

When reporting on the SEFA, going forward for 2018, we will use the disbursement amounts for advance grants and receipt amounts for reimbursable grants.

We did not have a proper review in place until 2018.

Joie Winski

(Signature)
LaPorte County Auditor

(Title)
August 15, 2018

(Date)

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



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 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

Status of Audit Finding:

1. Lack of Segregation of Duties.

- a. We are currently working on a corrective plan for this finding on the segregation of duties for the bank reconciliations, receipts and disbursement transactions for the Odyssey accounting software. Target date to begin the corrective plan is October 1, 2018.
- b. Reconciliation of July through November, 2016, was completed by the previous Clerk. Reconciliation of December 2016 and January through December 2017 is currently being completed. The estimated schedule for completion of the 2017 reconciliation has been set for the month of September, 2018.
- c. Part of this finding was corrected in August, 2017. One employee at both Clerk's offices receipts in the daily collections and reconciles the daily collections for ISETS. A second employee recounts and reconciles the daily collections the same day. The following morning a third employee recounts and reconciles the previous days collections. The bookkeeper in both offices makes the previous days deposits. We are currently working on a corrective plan to establish an oversight and review process for the ISETS disbursements each day in both the La Porte Office and the Michigan City office. Estimated date to begin the oversight and review process is October 1, 2018.
- d. A corrective plan is being established at this time. Once the reconciliation of ISETS is complete and brought up to date ledger transactions will be reported to the County Auditor for inclusion in the County's Annual Financial Report. Projection for the completion of the ISETS 2017 reconciliation is September, 2018.

- e. This Finding was corrected in January 2017. The Clerk reviews, approves and retains the time records of all the Clerk's office employees in all offices in both La Porte and Michigan City for payroll disbursements.

Wendy Chrobak
(Signature)

Circuit Court Clerk
(Title)

8/22/2018
(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 & 2258

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-003

Subject: Child Support Enforcement Allowable Cost/Cost Principles

Fiscal year in which the finding initially occurred: 2016

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:

The corrective changes with the Allowable Costs/Cost Principles were made in the month of July of 2017. Costs for telephone and postage are no longer being reimbursed to the Clerk.

The finding related to Child Support Enforcement activities was corrected at the beginning of January of 2017. Payroll records for all Clerk employees in La Porte and Michigan City are Being documented weekly. This includes Clerks that perform child support related activities in their daily duties.

Kathleen A. Chroback
(Signature)

Circuit Court Clerk
(Title)

8/22/2018
(Date)



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

CORRECTIVE ACTION PLAN

FINDING 2017-001

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

Views of Responsible Official: Concur

Description of Corrective Action Plan:

When reporting on the SEFA, going forward, we will use the disbursement amounts for advance grants and receipt amounts for reimbursable grants.

We do have a proper review in place for 2018.

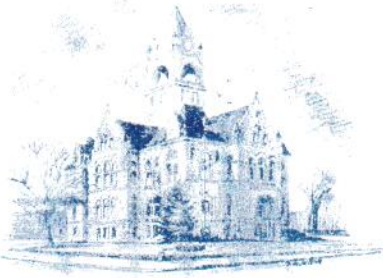
Anticipated Completion Date: Present

Joie Winski

(Signature)
Auditor

(Title)
9/10/2018

(Date)



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

FINDING 2017-002

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

Views of Responsible Official: Concur

Description of Corrective Action Plan:

Going forward, the auditor will include the CAR reports provided by various departments in the financial statement in Gateway. The financial statement will be reviewed extensively before submitting to Gateway.

Anticipated Completion Date: Present

Joie Winski
(Signature)
Auditor
(Title)
9/10/2018
(Date)



Kathleen A. Chroback, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

(219) 326-6808, Ext. 2385

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LAPORTE, IN 46350-3492
(219) 326-6808
Ext. 2236 & 2259

CORRECTIVE ACTION PLAN

FINDING 2017-003

Fiscal Year in which finding initially occurred: 2016

Contact Person Responsible for Corrective Action: Kathleen A. Chroback

Contact Phone Number: (219) 326-6808x2385

Description of Corrective Action Plan:

- 1) We concur with the finding. We are in the process of developing a corrective plan for this finding in that another employee will review and/or approve receipt transactions.
- 2) We concur with this finding. A schedule for reconciling the year 2017 ISETS ledger was submitted to the Indiana Department of Child Services during our review. We are in the process of completing the reconciliation of the year 2017 in accordance to the schedule that was submitted to the Indiana Department of Child Services.
- 3) This finding was communicated to us during the most recent audit which was completed in August 2018. We are in the process of implementing a new procedure to address the issue of oversight or review in both the La Porte Office and the Michigan City office.
- 4) This finding was communicated to us during the most recent audit which was completed in August 2018. We are in the process of implementing a corrective plan for oversight and review of the Clerk's Supplemental Annual Financial Report. We are also in the processing of correcting the ISETS bank reporting to the County Auditor for inclusion in the County's Annual Financial Report (AFR).

Anticipated Completion date for these findings is in the 4th Quarter of 2018.

Kathleen A. Chroback
(Signature)

Circuit Court Clerk
(Title)

9-12-2018
(Date)



Kathleen A. Chroback, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

(219) 326-8808, Ext. 2385

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813 LINCOLNWAY, SUITE 105
LAPORTE, IN 46350-3492
(219) 326-8808
Ext. 2236 & 2259

CORRECTIVE ACTION PLAN

FINDING 2017-004

Contact Person Responsible for Corrective Action: Kathleen A. Chroback
Contact Phone Number: (219) 326-6808x2385

Description of Corrective Action Plan:

The internal control system which includes the segregation of duties in order to comply with requirements related to the grant and the Allowable Cost/Cost Principles and Reporting requirement was corrected in May/June 2018.

The compliance with the allowable cost/cost principle and reporting compliance requirements as pertains the personal services ie: gross pay and fringe benefits will be implemented in the 1st quarter of 2019 in accordance with the submitted 2019 budget.

Costs for telephone, copy services and postage will no longer be included in the Cost Allocation Plan for indirect costs of the Child Support Enforcement grant. A corrective plan for telephone and postage costs was implemented in the 3rd quarter of 2017. The copy services will be corrected in the 4th quarter of 2018.

A corrective action plan is in place for the documentation of the part time employees pay from the Incentive Fund. Documentation of part time employees for time spent on IV-D activities was corrected in the 3rd quarter of 2018 after the Quality Assurance Review conducted by the Indiana Department of Child Services in March 2018.

Kathleen A. Chroback
(Signature)

Circuit Court Clerk
(Title)

9-12-2018
(Date)

La Porte County Highway Department

Telephone: (219) 362-2051
 Fax: (219) 362-4221



1805 W. 5th Street
 La Porte, Indiana 46350

CORRECTIVE ACTION PLAN

FINDING 2017-005

Contact Person Responsible for Corrective Action: Jerry Sullivan
 Contact Phone Number: 219-221-1787

Views of Responsible Official:

The responsible official took over the Highway Planning and Construction Cluster in May of 2018 and established a plan that would ensure proper and timely reimbursement (LPA requests), of FHWA grant funds.

Description of Corrective Action Plan:

The LPA has created a spread sheet (see below) to track the county paid invoices with information shown.

INDOT Project Reimbursement						
Des #/Phase	Project Description	Paid Date/Amount/PO	PO or CK NUM	Grant Match	Apply for Reimbursement	INDOT PO End Date
1382219/ROW	400 N Johnson Road	5/10/18-\$500.00	CK267179	80-20	6/20/2018	9/18/2020
1382219/ CE	400 N Johnson Road	5/14/18 \$17,600.00	CK 268719	80-20	7/9/2018	9/18/2020

An employee, within the auditors, office is copied as the vouchers are submitted to INDOT for reimbursement. This employee can thus verify reimbursement to the county from INDOT.

Jerry Jay Sullivan PE.
 County Engineer

PH 219.362.2051 EXT 6506
 JGSULLIVAN@LAPORTECOUNTY.ORG

CELL 219.221.1787

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/>.