

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
PORTER COUNTY, INDIANA  
January 1, 2017 to December 31, 2017



**FILED**  
11/16/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Vicki Urbanik	01-01-15 to 12-31-18
County Treasurer	Michelle Clancy	01-01-17 to 12-31-20
Clerk of the Circuit Court	Karen Martin	01-01-15 to 12-31-18
County Sheriff	David Reynolds	01-01-15 to 12-31-18
County Recorder	Jon C. Miller	01-01-15 to 12-31-18
President of the Board of County Commissioners	Jeff Good	01-01-17 to 12-31-18
President of the County Council	Mike Jessen Andy Bozak	01-01-17 to 12-31-17 01-01-18 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Porter County (County), which comprises the financial position and results of operations for the year ended December 31, 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 5, 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

October 5, 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 PORTER COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Porter County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated October 5, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a significant deficiency.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Porter County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 5, 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.

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

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
Sheriff Inmate Trust	\$ 114,564	\$ 4,288,672	\$ 4,337,780	\$ 65,456
Jail Commissary	22,704	244,245	242,381	24,568
Clerk's Trust	5,837,370	18,445,677	18,861,744	5,421,303
General	3,399,656	40,083,793	38,055,195	5,428,254
Accident Report	62,717	24,044	6,790	79,971
Bid Deposits and Bonds Holding	50,000	-	-	50,000
CEDIT County Share	2,534,792	5,497,294	5,665,686	2,366,400
LIT RDA/Special	-	3,500,000	3,500,000	-
Child Advocacy	8,112	-	-	8,112
City and Town Court Costs	28,337	47,734	48,544	27,527
Clerk's Records Perpetuation	233,127	155,705	13,558	375,274
Community Corrections	50,741	92,872	72,711	70,902
Community Transition Program	35,820	-	-	35,820
Congressional School Interest	26,665	-	-	26,665
Congressional School Principal	25,066	-	-	25,066
Sales Disclosure - County Share	28,195	18,950	10	47,135
Covered Bridge	4,850	-	-	4,850
Cumulative Bridge	732,882	1,249,761	664,532	1,318,111
Cumulative Capital Development	403,197	2,192,399	2,273,975	321,621
Drug Free Community	32,449	177,671	123,168	86,952
Electronic Map Generation	7,845	-	-	7,845
Emergency Medical Services	48,966	75,000	100,643	23,323
Emergency Planning/Right To Know	24,789	12,887	1,110	36,566
Enhanced Access	4,671	-	-	4,671
Extradition and Sheriff's Assistance	14,881	4,330	-	19,211
Firearms Training	33,674	42,525	44,063	32,136
Health	492,652	1,720,978	1,666,389	547,241
Identification Security Protection	20,334	23,491	8,345	35,480
Levy Excess	2,150	-	-	2,150
Local Health Maintenance	61,492	72,715	73,662	60,545
Local Road and Street	671,766	1,253,954	842,168	1,083,552
Major Moves Construction	2,388,040	8,190	1,862,787	533,443
Medical Care for Inmates	580	5,380	5,095	865
Motor Vehicle Highway	600,870	5,029,657	4,723,200	907,327
TMA Collections	294,184	344,354	375,695	262,843
Park Non-reverting Capital	7,835	-	-	7,835
Park Non-reverting Operating	44,131	201,961	240,281	5,811
Planning and Zoning Impact	153,744	680,995	491,722	343,017
Plat Book	132,365	43,075	20,798	154,642
Rainy Day	84,299	446,012	45,662	484,649
Reassessment - 2009	25,484	-	-	25,484
Reassessment - 2015	421,337	385,052	416,654	389,735
Recorder's Records Perpetuation	129,226	293,340	100,015	322,551
Riverboat	939	405,712	389,063	17,588
Sex and Violent Offender Administration	39,657	7,956	2,797	44,816
Sheriff's Pension Trust	-	210,308	185,000	25,308
Additional Excise Tax Judgments	206	-	-	206
Supplemental Public Defender Services	237,461	61,005	78,141	220,325
Surplus Tax	1,060,155	574,558	494,040	1,140,673
Surveyor's Corner Perpetuation	20,186	81,735	34,894	67,027
Tax Sale Fees	50,204	48,308	58,226	40,286
Tax Sale Redemption	8,265	857,522	821,598	44,189
Tax Sale Surplus	3,774,665	4,086,277	4,198,811	3,662,131
Local Health Department Trust Account	30,796	62,721	87,782	5,735
Unsafe Building	-	43,550	-	43,550
Vehicle Inspection	10,640	3,560	-	14,200
Victim Impact Program	10,500	-	-	10,500
Court Appointed Special Advocate (CASA)	2,945	46,076	46,076	2,945
Auditors Ineligible Deductions	447,359	203,289	265,763	384,885
County Elected Officials Training	86,893	26,012	-	112,905
County Offender Transportation Fund	13,977	3,063	-	17,040
Hazardous Waste Disposal Tax	44,342	6,284	9,865	40,761
Statewide 911	1,056,842	2,009,254	1,752,300	1,313,796
LOIT Special Distribution	1,331,388	-	-	1,331,388
Adult Probation	159,111	89,377	120,487	128,001
Juvenile Probation Administrative	19,291	19,625	26,474	12,442
Supplemental Adult Probation Services	358,335	526,035	587,831	296,539
Supplemental Juvenile Probation Services	86,781	49,129	56,410	79,500
Alternative Dispute Resolution	7,031	12,814	7,725	12,120
County User Fee	1,140,205	818,501	816,748	1,141,958
Drain Construction/ Reconstruction	42,319	10	31,909	10,420
Drainage Maintenance	1,891,338	2,943	340,046	1,554,235
Expo Center Operating	80,426	476,655	471,393	85,688
Animal Shelter Fees--Shelter	-	58,360	-	58,360
Animal Shelter	91,720	48,301	14,733	125,288

PORTER 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
Drug Task Force	13,926	60,000	68,978	4,948
Parking Facility Operating	29,874	8,248	1,955	36,167
Donations	754,318	630,827	994,898	390,247
Local Ordinance Violations	149,664	74,145	36,618	187,191
Debt Service	1,587,468	4,327,498	2,955,000	2,959,966
Self-Insurance	4,864,181	11,082,277	11,563,413	4,383,045
Capital Projects	-	50,162,607	2,327,501	47,835,106
Payroll Clearing	2,673	-	-	2,673
Payroll Withholding - Donations	-	12,948	12,948	-
Payroll Withholding - Insurance	-	796,196	796,196	-
Payroll Withholding - Other	-	31,800	31,800	-
Payroll Withholding - Savings	-	27,612	27,612	-
Payroll Withholding - Deferred Compensation	-	226,359	226,359	-
Payroll Withholding - Federal	-	3,067,138	3,067,138	-
Payroll Withholding - FICA & Medicare	-	2,120,535	2,120,535	-
Payroll Withholding - Flex Spending	-	133,437	133,437	-
Payroll Withholding - Local Tax	-	161,740	161,740	-
Payroll Withholding - PERF	-	795,485	795,485	-
Payroll Withholding - State	-	890,519	890,519	-
Payroll Withholding - Wage Garnishments	-	100,960	100,960	-
Sheriff Pen Trs	1,650	63,016	63,016	1,650
Settlement	-	236,100,340	236,100,340	-
CVET Agency	-	1,149,020	1,149,020	-
Final Excise Tax-Cut Replacement Due State	-	7,310,460	7,310,460	-
Financial Institution Tax	-	374,861	374,861	-
BPP Late Assessment Penalty	-	2,538	-	2,538
CEDIT Homestead Credit	2,418,974	-	2,418,974	-
LIT HSC/Proptax	-	11,303,004	8,696,524	2,606,480
State Fines and Forfeitures	4,142	28,195	28,502	3,835
Infraction Judgments	31,293	424,643	425,910	30,026
Overweight Vehicle Fines	16,771	242,456	242,098	17,129
Special Death Benefit	1,087	18,083	17,217	1,953
Sales Disclosure - State Share	1,920	18,950	19,550	1,320
Coroners Training & Cont Education	1,740	22,784	22,548	1,976
Interstate Compact - State Share	126	2,313	2,375	64
Mortgage Recording Fees - State Share	1,745	16,778	17,163	1,360
DLGF Homestead Property Database	51	124	167	8
Sex and Violent Offender Admin - State	40	884	862	62
Child Restraint Violations Fines	300	2,337	2,337	300
Inheritance Tax	2,836	-	-	2,836
Sales Tax Collections	1,733	20,884	21,007	1,610
Education Plate Fees Agency	-	4,069	4,069	-
Riverboat Revenue Sharing	-	973,555	973,555	-
Innkeepers Tax Collections	-	1,331,319	1,331,319	-
Judgments Due Law Enforcement	260	-	-	260
LIT	-	24,768,059	24,768,059	-
93.563 Pros Pca	1,588	2,182	2,073	1,697
93.563 ARRA Clerk IV-D Incentive	1,305	-	-	1,305
93.563 Title IV-D Incentive	241,746	64,241	6,000	299,987
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	53	-	-	53
93.563 Prosecutor IV-D Incentive-Post Oct '99	191,784	97,153	111,223	177,714
93.563 Clerk IV-D Incentive-Prior To Oct '99	109	-	-	109
93.563 Clerk IV-D Incentive-Post Oct '99	104,103	64,241	71,184	97,160
All Funds Account	43,637	-	43,637	-
Sheriff Inmate Processing Fee	689	-	325	364
Sheriff Awards Banquet	5,322	23,994	20,617	8,699
Treasurer Supplemental CAR	5,905,792	7,959,224	5,905,792	7,959,224
PC Tourism Supplemental CAR	983,914	1,477,654	1,463,616	997,952
Sheriff Drug Taskforce	-	219,369	140,134	79,235
Storm Water Fnd	1,852,233	3,604,676	1,574,866	3,882,043
Animal Control Fee-Control	54,201	37,360	2,128	89,433
Hosp Liab Fund	710,460	-	40	710,420
Hosp Interest	3,405,799	212,281	2,472,750	1,145,330
Hosp Sale Proc	18,554,849	2,655,000	10,149,854	11,059,995
Vending Machine	2,482	-	-	2,482
Cable Franchise	707,180	1,216,328	1,174,396	749,112
Public Safety T	274,263	259,741	186,069	347,935
So Co Hwy Garag	3,276	-	-	3,276
Photo Duplicate	17,227	5,010	1,257	20,980
Inmate Proc Fee	88,420	151,267	162,720	76,967
Coroner Non-Rev	1,200	-	-	1,200
MOH Manage	82,429	376,245	404,320	54,354
JDC Service Fee (CODES)	94,496	79,502	44,321	129,677
Kankakee River	5,069	-	-	5,069

PORTER 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
Pk-Aukiki	20,345	-	-	20,345
Pk-Shf Edu Ctr	13,541	-	-	13,541
Prosecutor Discovery Fee	-	540	-	540
RDC Fee	452,550	197,841	2,902	647,489
Sheriff 457B Pn	-	29,021	27,203	1,818
Refunds	26,994	-	-	26,994
Settlement Hold	13,074	-	-	13,074
Natl Park Taxes	-	21,142	21,142	-
Pc JDAI Grant	(3,931)	3,931	-	-
Domestic Violen	(34,682)	123,205	143,569	(55,046)
Stop Grant Pros	(4,392)	31,110	26,922	(204)
Pros-IPAC Grant	-	10,000	-	10,000
Scaap Grant	4,568	-	-	4,568
Shf Dea Proceed	258,613	34,794	18,375	275,032
Bioterrorism Re	53,571	-	-	53,571
16.593 Resubab	(27,129)	41,430	38,590	(24,289)
Recovery Grant	(2,315)	2,315	-	-
Suicide Grant	354	-	-	354
Med Res Core Gr	126,365	-	-	126,365
Fam & Child Grant	26,152	-	-	26,152
IN Ct Imprv Prj	5,460	-	-	5,460
Sunset Hill Far	207	-	-	207
Comm Emer Resp	10	-	-	10
SHSP Sub Grant	33,006	10	1,320	31,696
Dunes Kank Grant	86,671	-	-	86,671
Coastal Grant	3,675	-	-	3,675
Pk-Brincka Grant	(13,445)	19,398	750	5,203
Sheriff Block Grant	100,300	-	-	100,300
Parks Grant	3,079	5,000	8,079	-
Pk-Brincka 2017	-	-	58,125	(58,125)
93.268 Hlth lic	(5,496)	57,269	52,160	(387)
45.025 MOH IAC Grant	-	9,940	9,633	307
14.228 Collier	-	15,000	15,000	-
2012 Coastal Management Grant	1,083	10,002	10,000	1,085
Adult Home Det	55,867	-	-	55,867
PACT	106,776	646,973	619,494	134,255
Doc Juv Basic T	-	180,328	180,328	-
Family Ct Grant	1,482	-	-	1,482
Early Intervent	1,114	-	-	1,114
Court Int Grant	5,524	2,050	6,095	1,479
Dunn's Brg Park	11	-	-	11
Drug Ct-Testing	11,473	-	-	11,473
Health Perform	5,189	-	-	5,189
Fam Court Donation	27,654	10,000	14,851	22,803
OWI Fatal/Drugs	20,840	-	20,840	-
Cal Trail Grant	39	2,099	-	2,138
The JDC Mental	7	-	-	7
Project CARE	2,652	-	-	2,652
Qwest Prof	24	-	-	24
ICJI Grant	94	-	-	94
Health Dist 1	1	-	-	1
Pk-Arcellor Mittal Pond & Prai	(4,673)	6,206	-	1,533
JDAI Grant	50,719	16,947	67,666	-
JABG Mnt Health	4,221	-	4,221	-
IDVA Grant	500	-	-	500
Enbridge Grant	2,000	-	2,000	-
IJCMH Grant	5,264	-	-	5,264
Adult Comm Corr	49,534	212,594	193,678	68,450
Court Comm Corr	-	163,858	90,272	73,586
Ad Prob Comm Corr	-	120,000	43,519	76,481
Hhs Grant Voter	4,144	-	-	4,144
Crumb Rub Grant	146	-	-	146
Pk-Nar 2016 Grt	5,453	2,047	7,500	-
MOH Anderson Fo	6,439	-	4,541	1,898
Moh U-W Pwr Yth	2,000	-	-	2,000
Moh Arts Midwes	553	-	-	553
MOH PCCD Spark	5,000	10,000	8,315	6,685
LR&B Match Grnt	800,895	1,000,000	1,387,752	413,143
Totals	<u>\$ 76,930,104</u>	<u>\$ 477,881,174</u>	<u>\$ 433,107,664</u>	<u>\$ 121,703,614</u>

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

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

*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,

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

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

*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.

PORTER 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.

PORTER 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.

PORTER 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the nature of reimbursement grants; in five grant funds, the end-year balances were negative because the County had not received reimbursement for grant expenditures as of December 31, 2017.

**Note 8. Restatement**

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Fund	Balance as of December 31, 2016	Prior Period Adjustment	Balance as of January 1, 2017
Statewide E911	\$ 1,080,384	\$ (23,542)	\$ 1,056,842
Rainy Day	60,757	23,542	84,299

**Note 9. Subsequent Events**

**Revenue Bonds Issued:** On October 24, 2017, the County sold \$30 million in County Revenue Bonds and \$20 million in Stormwater District Revenue Bonds. The closing was held on November 7, 2017. In accordance with the bond ordinances, three new funds were established for the County Revenue Bonds (4801, 4601, and 4602) and four new funds were established for the Stormwater bonds (4802, 4803, 4603, and 4604). Bond proceeds were deposited in Funds 4801 and 4802 for the purpose of paying bond issuance costs and project costs. By year-end 2017, the main activity in these funds consisted of paying issuance costs and initial project consulting costs. It would not be until 2018 that the County began spending the bond proceeds for the various projects intended (capital building projects from the County Revenue Bond and stormwater improvement projects from the Stormwater Bond).

**Porter County Foundation:** Porter County established the Porter County Government Non Profit Charitable Foundation (Foundation) in 2016 in accordance with Indiana Code 36-1-14-3. The Foundation's purpose is to financially assist the operations of county government, with funding provided through investment earnings from the sale proceeds of the county hospital. The Foundation Board consists of the members of the Porter County Commissioners and the Porter County Council. In the fall of 2017, the Foundation Board made its first annual determination as to the amount of earnings that would be available to the County in budget year 2018. Also in the fall of 2017, the Foundation received its first distribution from the 2016 earnings. Two new county funds were established: the Foundation Budget Fund (4922) and the Foundation Holding Account (4921). Fund 4922 holds the earnings deemed available for appropriation, which in 2018 totaled \$4.5 million. Fund 4921 holds the remainder of the annual distributions. Pursuant to a Foundation resolution adopted in 2017, the Holding Account Fund should hold at least three times the previous year's approved Foundation Budget Fund budget. The County began spending the proceeds, via Fund 4922, for the first time in budget year 2018. The appropriations included items that previously were funded through the Hospital Interest Fund and the CEDIT/LIT fund.

**Note 10. Other Postemployment Benefits**

The County provides retiree health insurance benefits to eligible retirees and their spouses. This is paid for by the recipient at COBRA-comparable rates, upon approval by the Board of County Commissioners. Information regarding the benefits can be obtained by contacting the County HR Director.

**Note 11. Combined Funds**

Funds related to Donations, ASCC Donations, and MOH Donations were reported individually in the prior financial statement, but were combined into the Donations fund for the current financial statement. In addition, funds related to Highway/Sheriff and Zone Enforcement Fund were

PORTER COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

reported individually in the prior financial statement, but were combined into the Local Ordinance Violations fund for the current financial statement. More specifically, the 4100—Donations fund is now segregated into 14 individual donation funds, and Fund 4200 is now segregated into Fund 4201—Overweight Vehicles Sheriff and 4202—Overweight Vehicles Highway.

**Note 12. Holding Corporation**

The County has entered into a capital lease with the Porter County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$2,955,000.

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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.

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

	Sheriff Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Bid Deposits and Bonds Holding	CEDIT County Share
Cash and investments - beginning	\$ 114,564	\$ 22,704	\$ 5,837,370	\$ 3,399,656	\$ 62,717	\$ 50,000	\$ 2,534,792
Receipts:							
Taxes	-	-	-	32,950,347	-	-	5,161,863
Licenses and permits	-	-	-	100	-	-	-
Intergovernmental receipts	-	-	-	3,734,818	-	-	12,479
Charges for services	-	-	-	1,899,653	24,044	-	-
Fines and forfeits	-	-	-	444,183	-	-	-
Other receipts	4,288,672	244,245	18,445,677	1,054,692	-	-	322,952
Total receipts	4,288,672	244,245	18,445,677	40,083,793	24,044	-	5,497,294
Disbursements:							
Personal services	-	-	-	28,105,754	-	-	1,691,016
Supplies	-	-	-	1,411,426	6,790	-	768,413
Other services and charges	-	-	-	7,665,507	-	-	2,634,890
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	64,540	-	-	271,367
Other disbursements	4,337,780	242,381	18,861,744	807,968	-	-	300,000
Total disbursements	4,337,780	242,381	18,861,744	38,055,195	6,790	-	5,665,686
Excess (deficiency) of receipts over disbursements	(49,108)	1,864	(416,067)	2,028,598	17,254	-	(168,392)
Cash and investments - ending	\$ 65,456	\$ 24,568	\$ 5,421,303	\$ 5,428,254	\$ 79,971	\$ 50,000	\$ 2,366,400

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

	LIT RDA/Special	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ -	\$ 8,112	\$ 28,337	\$ 233,127	\$ 50,741	\$ 35,820	\$ 26,665
Receipts:							
Taxes	3,500,000	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	92,872	-	-
Fines and forfeits	-	-	47,734	153,275	-	-	-
Other receipts	-	-	-	2,430	-	-	-
Total receipts	<u>3,500,000</u>	<u>-</u>	<u>47,734</u>	<u>155,705</u>	<u>92,872</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	11,813	-	-	-
Supplies	-	-	-	793	72,711	-	-
Other services and charges	3,500,000	-	-	952	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	48,544	-	-	-	-
Total disbursements	<u>3,500,000</u>	<u>-</u>	<u>48,544</u>	<u>13,558</u>	<u>72,711</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(810)</u>	<u>142,147</u>	<u>20,161</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,112</u>	<u>\$ 27,527</u>	<u>\$ 375,274</u>	<u>\$ 70,902</u>	<u>\$ 35,820</u>	<u>\$ 26,665</u>

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

	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 25,066	\$ 28,195	\$ 4,850	\$ 732,882	\$ 403,197	\$ 32,449	\$ 7,845
Receipts:							
Taxes	-	-	-	813,845	1,901,873	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	268,487	169,656	-	-
Charges for services	-	18,940	-	153,431	25,745	-	-
Fines and forfeits	-	-	-	-	-	171,711	-
Other receipts	-	10	-	13,998	95,125	5,960	-
Total receipts	-	18,950	-	1,249,761	2,192,399	177,671	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	148,233	-	-	-
Other services and charges	-	-	-	496,799	1,337,954	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	19,500	930,403	-	-
Other disbursements	-	10	-	-	5,618	123,168	-
Total disbursements	-	10	-	664,532	2,273,975	123,168	-
Excess (deficiency) of receipts over disbursements	-	18,940	-	585,229	(81,576)	54,503	-
Cash and investments - ending	\$ 25,066	\$ 47,135	\$ 4,850	\$ 1,318,111	\$ 321,621	\$ 86,952	\$ 7,845

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

	Emergency Medical Services	Emergency Planning/Right To Know	Enhanced Access	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 48,966	\$ 24,789	\$ 4,671	\$ 14,881	\$ 33,674	\$ 492,652	\$ 20,334
Receipts:							
Taxes	-	-	-	-	-	1,102,455	-
Licenses and permits	-	-	-	-	42,525	-	-
Intergovernmental receipts	-	10,387	-	-	-	98,562	-
Charges for services	75,000	-	-	-	-	516,696	23,491
Fines and forfeits	-	-	-	4,330	-	-	-
Other receipts	-	2,500	-	-	-	3,265	-
Total receipts	75,000	12,887	-	4,330	42,525	1,720,978	23,491
Disbursements:							
Personal services	-	-	-	-	-	1,522,210	-
Supplies	-	372	-	-	16,421	75,643	-
Other services and charges	100,643	738	-	-	6,296	58,102	8,345
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	21,346	-	-
Other disbursements	-	-	-	-	-	10,434	-
Total disbursements	100,643	1,110	-	-	44,063	1,666,389	8,345
Excess (deficiency) of receipts over disbursements	(25,643)	11,777	-	4,330	(1,538)	54,589	15,146
Cash and investments - ending	\$ 23,323	\$ 36,566	\$ 4,671	\$ 19,211	\$ 32,136	\$ 547,241	\$ 35,480

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

	Levy Excess	Local Health Maintenance	Local Road and Street	Major Moves Construction	Medical Care for Inmates	Motor Vehicle Highway	TMA Collections
Cash and investments - beginning	\$ 2,150	\$ 61,492	\$ 671,766	\$ 2,388,040	\$ 580	\$ 600,870	\$ 294,184
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	148,155	-
Intergovernmental receipts	-	72,672	1,253,372	-	-	4,826,130	-
Charges for services	-	-	-	-	5,380	-	344,354
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	43	582	8,190	-	55,372	-
Total receipts	-	72,715	1,253,954	8,190	5,380	5,029,657	344,354
Disbursements:							
Personal services	-	59,183	-	-	-	3,716,802	-
Supplies	-	944	777,575	1,862,787	770	138,125	-
Other services and charges	-	13,289	64,593	-	4,325	867,446	375,695
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	246	-	-	-	-	-
Other disbursements	-	-	-	-	-	827	-
Total disbursements	-	73,662	842,168	1,862,787	5,095	4,723,200	375,695
Excess (deficiency) of receipts over disbursements	-	(947)	411,786	(1,854,597)	285	306,457	(31,341)
Cash and investments - ending	\$ 2,150	\$ 60,545	\$ 1,083,552	\$ 533,443	\$ 865	\$ 907,327	\$ 262,843

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

	Park Non-reverting Capital	Park Non-reverting Operating	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015
Cash and investments - beginning	\$ 7,835	\$ 44,131	\$ 153,744	\$ 132,365	\$ 84,299	\$ 25,484	\$ 421,337
Receipts:							
Taxes	-	-	-	-	-	-	353,368
Licenses and permits	-	-	676,368	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	31,508
Charges for services	-	139,511	-	43,075	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	62,450	4,627	-	446,012	-	176
Total receipts	-	201,961	680,995	43,075	446,012	-	385,052
Disbursements:							
Personal services	-	80,577	434,863	-	-	-	186,625
Supplies	-	26,234	3,441	-	-	-	2,335
Other services and charges	-	125,620	53,018	20,798	10,397	-	226,677
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	7,750	-	-	35,265	-	1,017
Other disbursements	-	100	400	-	-	-	-
Total disbursements	-	240,281	491,722	20,798	45,662	-	416,654
Excess (deficiency) of receipts over disbursements	-	(38,320)	189,273	22,277	400,350	-	(31,602)
Cash and investments - ending	\$ 7,835	\$ 5,811	\$ 343,017	\$ 154,642	\$ 484,649	\$ 25,484	\$ 389,735

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

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 129,226	\$ 939	\$ 39,657	\$ -	\$ 206	\$ 237,461	\$ 1,060,155
Receipts:							
Taxes	-	-	-	-	-	-	555,088
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	405,712	-	-	-	-	-
Charges for services	293,340	-	7,956	210,308	-	61,005	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	19,470
Total receipts	293,340	405,712	7,956	210,308	-	61,005	574,558
Disbursements:							
Personal services	10,900	156,563	1,275	185,000	-	1,725	-
Supplies	2,097	172,500	615	-	-	24,990	-
Other services and charges	69,398	-	907	-	-	51,426	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	17,620	-	-	-	-	-	-
Other disbursements	-	60,000	-	-	-	-	494,040
Total disbursements	100,015	389,063	2,797	185,000	-	78,141	494,040
Excess (deficiency) of receipts over disbursements	193,325	16,649	5,159	25,308	-	(17,136)	80,518
Cash and investments - ending	\$ 322,551	\$ 17,588	\$ 44,816	\$ 25,308	\$ 206	\$ 220,325	\$ 1,140,673

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

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection
Cash and investments - beginning	\$ 20,186	\$ 50,204	\$ 8,265	\$ 3,774,665	\$ 30,796	\$ -	\$ 10,640
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	376	-	-	62,721	-	-
Charges for services	81,735	-	-	-	-	-	3,560
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	47,932	857,522	4,086,277	-	43,550	-
Total receipts	81,735	48,308	857,522	4,086,277	62,721	43,550	3,560
Disbursements:							
Personal services	12,284	-	-	-	83,551	-	-
Supplies	4,122	-	-	-	-	-	-
Other services and charges	5,788	58,006	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,700	-	-	-	4,231	-	-
Other disbursements	-	220	821,598	4,198,811	-	-	-
Total disbursements	34,894	58,226	821,598	4,198,811	87,782	-	-
Excess (deficiency) of receipts over disbursements	46,841	(9,918)	35,924	(112,534)	(25,061)	43,550	3,560
Cash and investments - ending	\$ 67,027	\$ 40,286	\$ 44,189	\$ 3,662,131	\$ 5,735	\$ 43,550	\$ 14,200

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

	Victim Impact Program	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Hazardous Waste Disposal Tax	Statewide 911
Cash and investments - beginning	\$ 10,500	\$ 2,945	\$ 447,359	\$ 86,893	\$ 13,977	\$ 44,342	\$ 1,056,842
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	46,076	-	-	-	-	-
Charges for services	-	-	203,289	23,491	3,063	-	2,007,458
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,521	-	6,284	1,796
Total receipts	-	46,076	203,289	26,012	3,063	6,284	2,009,254
Disbursements:							
Personal services	-	-	13,179	-	-	1,500	1,731,813
Supplies	-	-	420	-	-	3,943	-
Other services and charges	-	-	161,241	-	-	3,172	20,487
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	46,076	90,923	-	-	1,250	-
Total disbursements	-	46,076	265,763	-	-	9,865	1,752,300
Excess (deficiency) of receipts over disbursements	-	-	(62,474)	26,012	3,063	(3,581)	256,954
Cash and investments - ending	\$ 10,500	\$ 2,945	\$ 384,885	\$ 112,905	\$ 17,040	\$ 40,761	\$ 1,313,796

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

	LOIT Special Distribution	Adult Probation	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 1,331,388	\$ 159,111	\$ 19,291	\$ 358,335	\$ 86,781	\$ 7,031	\$ 1,140,205
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	145,968
Charges for services	-	-	-	384,317	-	12,814	572,886
Fines and forfeits	-	89,377	19,625	140,678	49,129	-	99,415
Other receipts	-	-	-	1,040	-	-	232
Total receipts	-	89,377	19,625	526,035	49,129	12,814	818,501
Disbursements:							
Personal services	-	120,487	26,474	558,968	-	7,725	365,807
Supplies	-	-	-	12,600	2,544	-	19,246
Other services and charges	-	-	-	15,051	53,866	-	97,963
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	972	-	-	700
Other disbursements	-	-	-	240	-	-	333,032
Total disbursements	-	120,487	26,474	587,831	56,410	7,725	816,748
Excess (deficiency) of receipts over disbursements	-	(31,110)	(6,849)	(61,796)	(7,281)	5,089	1,753
Cash and investments - ending	\$ 1,331,388	\$ 128,001	\$ 12,442	\$ 296,539	\$ 79,500	\$ 12,120	\$ 1,141,958

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

	Drain Construction/ Reconstruction	Drainage Maintenance	Expo Center Operating	Animal Shelter Fees--Shelter	Animal Shelter	Drug Task Force	Parking Facility Operating
Cash and investments - beginning	\$ 42,319	\$ 1,891,338	\$ 80,426	\$ -	\$ 91,720	\$ 13,926	\$ 29,874
Receipts:							
Taxes	-	1,686	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	438,440	58,360	47,198	-	7,948
Fines and forfeits	-	-	-	-	341	-	-
Other receipts	10	1,257	38,215	-	762	60,000	300
Total receipts	10	2,943	476,655	58,360	48,301	60,000	8,248
Disbursements:							
Personal services	-	-	287,067	-	-	58,478	-
Supplies	-	-	61,531	-	1,682	-	-
Other services and charges	31,909	340,046	111,828	-	13,001	-	1,230
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	9,828	-	-	10,500	-
Other disbursements	-	-	1,139	-	50	-	725
Total disbursements	31,909	340,046	471,393	-	14,733	68,978	1,955
Excess (deficiency) of receipts over disbursements	(31,899)	(337,103)	5,262	58,360	33,568	(8,978)	6,293
Cash and investments - ending	\$ 10,420	\$ 1,554,235	\$ 85,688	\$ 58,360	\$ 125,288	\$ 4,948	\$ 36,167

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

	Donations	Local Ordinance Violations	Debt Service	Self-Insurance	Capital Projects	Payroll Clearing	Payroll Withholding - Donations
Cash and investments - beginning	\$ 754,318	\$ 149,664	\$ 1,587,468	\$ 4,864,181	\$ -	\$ 2,673	\$ -
Receipts:							
Taxes	-	-	2,613,666	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	225,400	-	-	-	-
Charges for services	-	10,000	-	-	-	-	-
Fines and forfeits	-	64,145	-	-	-	-	-
Other receipts	630,827	-	1,488,432	11,082,277	50,162,607	-	12,948
Total receipts	630,827	74,145	4,327,498	11,082,277	50,162,607	-	12,948
Disbursements:							
Personal services	-	-	-	6	-	-	-
Supplies	10,444	34,729	-	-	-	-	-
Other services and charges	746,760	1,889	-	10,026,734	839,753	-	-
Debt service - principal and interest	-	-	2,955,000	-	-	-	-
Capital outlay	237,684	-	-	-	-	-	-
Other disbursements	10	-	-	1,536,673	1,487,748	-	12,948
Total disbursements	994,898	36,618	2,955,000	11,563,413	2,327,501	-	12,948
Excess (deficiency) of receipts over disbursements	(364,071)	37,527	1,372,498	(481,136)	47,835,106	-	-
Cash and investments - ending	\$ 390,247	\$ 187,191	\$ 2,959,966	\$ 4,383,045	\$ 47,835,106	\$ 2,673	\$ -

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

	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Flex Spending
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	796,196	31,800	27,612	226,359	3,067,138	2,120,535	133,437
Total receipts	796,196	31,800	27,612	226,359	3,067,138	2,120,535	133,437
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	796,196	31,800	27,612	226,359	3,067,138	2,120,535	133,437
Total disbursements	796,196	31,800	27,612	226,359	3,067,138	2,120,535	133,437
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Sheriff Pen Trs	Settlement	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	220,641,695	-
Licenses and permits	-	-	-	-	-	343,582	-
Intergovernmental receipts	-	-	-	-	-	15,115,063	1,149,020
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	161,740	795,485	890,519	100,960	63,016	-	-
Total receipts	161,740	795,485	890,519	100,960	63,016	236,100,340	1,149,020
Disbursements:							
Personal services	-	-	-	-	63,016	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	161,740	795,485	890,519	100,960	-	236,100,340	1,149,020
Total disbursements	161,740	795,485	890,519	100,960	63,016	236,100,340	1,149,020
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ -	\$ -

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

	Final Excise Tax-Cut Replacement Due State	Financial Institution Tax	BPP Late Assessment Penalty	CEDIT Homestead Credit	LIT HSC/Proptax	State Fines and Forfeitures	Infraction Judgments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,418,974	\$ -	\$ 4,142	\$ 31,293
Receipts:							
Taxes	3,226,815	-	2,538	-	8,884,029	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,083,645	374,861	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	28,195	424,643
Other receipts	-	-	-	-	2,418,975	-	-
Total receipts	7,310,460	374,861	2,538	-	11,303,004	28,195	424,643
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,310,460	374,861	-	2,418,974	8,696,524	28,502	425,910
Total disbursements	7,310,460	374,861	-	2,418,974	8,696,524	28,502	425,910
Excess (deficiency) of receipts over disbursements	-	-	2,538	(2,418,974)	2,606,480	(307)	(1,267)
Cash and investments - ending	\$ -	\$ -	\$ 2,538	\$ -	\$ 2,606,480	\$ 3,835	\$ 30,026

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

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database
Cash and investments - beginning	\$ 16,771	\$ 1,087	\$ 1,920	\$ 1,740	\$ 126	\$ 1,745	\$ 51
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	18,950	22,784	2,313	16,778	124
Fines and forfeits	242,456	18,083	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	242,456	18,083	18,950	22,784	2,313	16,778	124
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	242,098	17,217	19,550	22,548	2,375	17,163	167
Total disbursements	242,098	17,217	19,550	22,548	2,375	17,163	167
Excess (deficiency) of receipts over disbursements	358	866	(600)	236	(62)	(385)	(43)
Cash and investments - ending	\$ 17,129	\$ 1,953	\$ 1,320	\$ 1,976	\$ 64	\$ 1,360	\$ 8

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

	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Sales Tax Collections	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 40	\$ 300	\$ 2,836	\$ 1,733	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	20,884	-	-	1,331,319
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,069	973,555	-
Charges for services	884	-	-	-	-	-	-
Fines and forfeits	-	2,337	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>884</u>	<u>2,337</u>	<u>-</u>	<u>20,884</u>	<u>4,069</u>	<u>973,555</u>	<u>1,331,319</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	862	2,337	-	21,007	4,069	973,555	1,331,319
Total disbursements	<u>862</u>	<u>2,337</u>	<u>-</u>	<u>21,007</u>	<u>4,069</u>	<u>973,555</u>	<u>1,331,319</u>
Excess (deficiency) of receipts over disbursements	<u>22</u>	<u>-</u>	<u>-</u>	<u>(123)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 62</u>	<u>\$ 300</u>	<u>\$ 2,836</u>	<u>\$ 1,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Judgments Due Law Enforcement	LIT	93.563 Pros Pca	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 260	\$ -	\$ 1,588	\$ 1,305	\$ 241,746	\$ 53	\$ 191,784
Receipts:							
Taxes	-	24,768,059	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	64,241	-	96,652
Charges for services	-	-	2,182	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	501
Total receipts	-	24,768,059	2,182	-	64,241	-	97,153
Disbursements:							
Personal services	-	-	-	-	-	-	93,884
Supplies	-	-	554	-	-	-	1,379
Other services and charges	-	-	1,519	-	6,000	-	12,358
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,101
Other disbursements	-	24,768,059	-	-	-	-	501
Total disbursements	-	24,768,059	2,073	-	6,000	-	111,223
Excess (deficiency) of receipts over disbursements	-	-	109	-	58,241	-	(14,070)
Cash and investments - ending	\$ 260	\$ -	\$ 1,697	\$ 1,305	\$ 299,987	\$ 53	\$ 177,714

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

	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	All Funds Account	Sheriff Inmate Processing Fee	Sheriff Awards Banquet	Treasurer Supplemental CAR	PC Tourism Supplemental CAR
Cash and investments - beginning	\$ 109	\$ 104,103	\$ 43,637	\$ 689	\$ 5,322	\$ 5,905,792	\$ 983,914
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	64,241	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	23,994	7,959,224	1,477,654
Total receipts	-	64,241	-	-	23,994	7,959,224	1,477,654
Disbursements:							
Personal services	-	60,207	-	-	-	-	-
Supplies	-	605	-	-	-	-	-
Other services and charges	-	7,616	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,756	-	-	-	-	-
Other disbursements	-	-	43,637	325	20,617	5,905,792	1,463,616
Total disbursements	-	71,184	43,637	325	20,617	5,905,792	1,463,616
Excess (deficiency) of receipts over disbursements	-	(6,943)	(43,637)	(325)	3,377	2,053,432	14,038
Cash and investments - ending	\$ 109	\$ 97,160	\$ -	\$ 364	\$ 8,699	\$ 7,959,224	\$ 997,952

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

	Sheriff Drug Taskforce	Storm Water Fnd	Animal Control Fee-Control	Hosp Liab Fund	Hosp Interest	Hosp Sale Proc	Vending Machine
Cash and investments - beginning	\$ -	\$ 1,852,233	\$ 54,201	\$ 710,460	\$ 3,405,799	\$ 18,554,849	\$ 2,482
Receipts:							
Taxes	-	3,275,253	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	20,000	-	-	-	-	-
Charges for services	-	25,760	37,360	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	219,369	283,663	-	-	212,281	2,655,000	-
Total receipts	219,369	3,604,676	37,360	-	212,281	2,655,000	-
Disbursements:							
Personal services	-	550,329	666	-	1,324,000	-	-
Supplies	-	22,490	1,462	-	-	-	-
Other services and charges	-	640,327	-	40	1,148,750	516,850	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	161,720	-	-	-	963,004	-
Other disbursements	140,134	200,000	-	-	-	8,670,000	-
Total disbursements	140,134	1,574,866	2,128	40	2,472,750	10,149,854	-
Excess (deficiency) of receipts over disbursements	79,235	2,029,810	35,232	(40)	(2,260,469)	(7,494,854)	-
Cash and investments - ending	\$ 79,235	\$ 3,882,043	\$ 89,433	\$ 710,420	\$ 1,145,330	\$ 11,059,995	\$ 2,482

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

	Cable Franchise	Public Safety T	So Co Hwy Garag	Photo Duplicate	Inmate Proc Fee	Coroner Non-Rev	MOH Manage
Cash and investments - beginning	\$ 707,180	\$ 274,263	\$ 3,276	\$ 17,227	\$ 88,420	\$ 1,200	\$ 82,429
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	765,233	-	-	-	-	-	-
Intergovernmental receipts	336,904	-	-	-	-	-	-
Charges for services	112,084	254,846	-	5,010	151,267	-	376,231
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,107	4,895	-	-	-	-	14
Total receipts	1,216,328	259,741	-	5,010	151,267	-	376,245
Disbursements:							
Personal services	-	-	-	-	-	-	181,721
Supplies	-	15,983	-	1,257	2,713	-	33,537
Other services and charges	627,705	103,778	-	-	41,553	-	130,263
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	546,691	66,308	-	-	118,454	-	-
Other disbursements	-	-	-	-	-	-	58,799
Total disbursements	1,174,396	186,069	-	1,257	162,720	-	404,320
Excess (deficiency) of receipts over disbursements	41,932	73,672	-	3,753	(11,453)	-	(28,075)
Cash and investments - ending	\$ 749,112	\$ 347,935	\$ 3,276	\$ 20,980	\$ 76,967	\$ 1,200	\$ 54,354

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

	JDC Service Fee (CODES)	Kankakee River	Pk-Aukiki	Pk-Shf Edu Ctr	Prosecutor Discovery Fee	RDC Fee	Sheriff 457B Pn
Cash and investments - beginning	\$ 94,496	\$ 5,069	\$ 20,345	\$ 13,541	\$ -	\$ 452,550	\$ -
Receipts:							
Taxes	-	-	-	-	-	100,000	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	540	-	-
Fines and forfeits	79,502	-	-	-	-	-	-
Other receipts	-	-	-	-	-	97,841	29,021
Total receipts	79,502	-	-	-	540	197,841	29,021
Disbursements:							
Personal services	44,321	-	-	-	-	570	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,332	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	27,203
Total disbursements	44,321	-	-	-	-	2,902	27,203
Excess (deficiency) of receipts over disbursements	35,181	-	-	-	540	194,939	1,818
Cash and investments - ending	\$ 129,677	\$ 5,069	\$ 20,345	\$ 13,541	\$ 540	\$ 647,489	\$ 1,818

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

	Refunds	Settlement Hold	Natl Park Taxes	Pc JDAI Grant	Domestic Violen	Stop Grant Pros	Pros-IPAC Grant
Cash and investments - beginning	\$ 26,994	\$ 13,074	\$ -	\$ (3,931)	\$ (34,682)	\$ (4,392)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,142	-	122,730	31,110	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,931	475	-	-
Total receipts	-	-	21,142	3,931	123,205	31,110	10,000
Disbursements:							
Personal services	-	-	-	-	138,112	26,922	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,457	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	21,142	-	-	-	-
Total disbursements	-	-	21,142	-	143,569	26,922	-
Excess (deficiency) of receipts over disbursements	-	-	-	3,931	(20,364)	4,188	10,000
Cash and investments - ending	\$ 26,994	\$ 13,074	\$ -	\$ -	\$ (55,046)	\$ (204)	\$ 10,000

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

	Scaap Grant	Shf Dea Proceed	Bioterrorism Re	16,593 Ressubab	Recovery Grant	Suicide Grant	Med Res Core Gr
Cash and investments - beginning	\$ 4,568	\$ 258,613	\$ 53,571	\$ (27,129)	\$ (2,315)	\$ 354	\$ 126,365
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	41,430	-	-	-
Charges for services	-	34,794	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,315	-	-
Total receipts	-	34,794	-	41,430	2,315	-	-
Disbursements:							
Personal services	-	-	-	6,373	-	-	-
Supplies	-	2,950	-	1,578	-	-	-
Other services and charges	-	15,425	-	27,708	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	689	-	-	-
Other disbursements	-	-	-	2,242	-	-	-
Total disbursements	-	18,375	-	38,590	-	-	-
Excess (deficiency) of receipts over disbursements	-	16,419	-	2,840	2,315	-	-
Cash and investments - ending	\$ 4,568	\$ 275,032	\$ 53,571	\$ (24,289)	\$ -	\$ 354	\$ 126,365

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

	Fam & Child Grant	IN Ct Imprv Prj	Sunset Hill Far	Comm Emer Resp	SHSP Sub Grant	Dunes Kank Grant	Coastal Grant
Cash and investments - beginning	\$ 26,152	\$ 5,460	\$ 207	\$ 10	\$ 33,006	\$ 86,671	\$ 3,675
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	10	-	-
Total receipts	-	-	-	-	10	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,320	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,320	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,310)	-	-
Cash and investments - ending	\$ 26,152	\$ 5,460	\$ 207	\$ 10	\$ 31,696	\$ 86,671	\$ 3,675

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

	Pk-Brincka Grant	Sheriff Block Grant	Parks Grant	Pk-Brincka 2017	93.268 Hlth lic	45.025 MOH IAC Grant	14.228 Collier
Cash and investments - beginning	\$ (13,445)	\$ 100,300	\$ 3,079	\$ -	\$ (5,496)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	19,398	-	5,000	-	57,269	9,940	15,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	19,398	-	5,000	-	57,269	9,940	15,000
Disbursements:							
Personal services	-	-	-	-	12,504	-	-
Supplies	-	-	-	-	76	-	-
Other services and charges	750	-	3,872	-	39,300	4,000	15,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	58,125	280	5,633	-
Other disbursements	-	-	4,207	-	-	-	-
Total disbursements	750	-	8,079	58,125	52,160	9,633	15,000
Excess (deficiency) of receipts over disbursements	18,648	-	(3,079)	(58,125)	5,109	307	-
Cash and investments - ending	\$ 5,203	\$ 100,300	\$ -	\$ (58,125)	\$ (387)	\$ 307	\$ -

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

	2012 Coastal Management Grant	Adult Home Det	PACT	Doc Juv Basic T	Family Ct Grant	Early Intervent	Court Int Grant
Cash and investments - beginning	\$ 1,083	\$ 55,867	\$ 106,776	\$ -	\$ 1,482	\$ 1,114	\$ 5,524
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,000	-	619,494	180,328	-	-	2,050
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	27,479	-	-	-	-
Other receipts	2	-	-	-	-	-	-
Total receipts	10,002	-	646,973	180,328	-	-	2,050
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,000	-	-	-	-	-	6,095
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	619,494	180,328	-	-	-
Total disbursements	10,000	-	619,494	180,328	-	-	6,095
Excess (deficiency) of receipts over disbursements	2	-	27,479	-	-	-	(4,045)
Cash and investments - ending	\$ 1,085	\$ 55,867	\$ 134,255	\$ -	\$ 1,482	\$ 1,114	\$ 1,479

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

	Dunn's Brg Park	Drug Ct-Testing	Health Perform	Fam Court Donation	OWI Fatal/Drugs	Cal Trail Grant	The JDC Mental
Cash and investments - beginning	\$ 11	\$ 11,473	\$ 5,189	\$ 27,654	\$ 20,840	\$ 39	\$ 7
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	10,000	-	2,099	-
Total receipts	-	-	-	10,000	-	2,099	-
Disbursements:							
Personal services	-	-	-	14,851	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,840	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	14,851	20,840	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(4,851)	(20,840)	2,099	-
Cash and investments - ending	\$ 11	\$ 11,473	\$ 5,189	\$ 22,803	\$ -	\$ 2,138	\$ 7

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

	Project CARE	Qwest Prof	ICJI Grant	Health Dist 1	Pk-Arcellor Mittal Pond & Prai	JDAI Grant	JABG Mnt Health
Cash and investments - beginning	\$ 2,652	\$ 24	\$ 94	\$ 1	\$ (4,673)	\$ 50,719	\$ 4,221
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,947	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,206	-	-
Total receipts	-	-	-	-	6,206	16,947	-
Disbursements:							
Personal services	-	-	-	-	-	13,790	-
Supplies	-	-	-	-	-	5,588	-
Other services and charges	-	-	-	-	-	6,298	4,221
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	41,990	-
Total disbursements	-	-	-	-	-	67,666	4,221
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,206	(50,719)	(4,221)
Cash and investments - ending	\$ 2,652	\$ 24	\$ 94	\$ 1	\$ 1,533	\$ -	\$ -

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

	IDVA Grant	Enbridge Grant	IJCMH Grant	Adult Comm Corr	Court Comm Corr	Ad Prob Comm Corr	Hhs Grant Voter	Crumb Rub Grant
Cash and investments - beginning	\$ 500	\$ 2,000	\$ 5,264	\$ 49,534	\$ -	\$ -	\$ 4,144	\$ 146
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	153,438	163,858	120,000	-	-
Charges for services	-	-	-	59,156	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	212,594	163,858	120,000	-	-
Disbursements:								
Personal services	-	-	-	46,058	-	43,519	-	-
Supplies	-	-	-	401	1,064	-	-	-
Other services and charges	-	-	-	147,219	17,280	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,000	-	-	71,928	-	-	-
Total disbursements	-	2,000	-	193,678	90,272	43,519	-	-
Excess (deficiency) of receipts over disbursements	-	(2,000)	-	18,916	73,586	76,481	-	-
Cash and investments - ending	\$ 500	\$ -	\$ 5,264	\$ 68,450	\$ 73,586	\$ 76,481	\$ 4,144	\$ 146

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

	Pk-Nar 2016 Grt	MOH Anderson Fo	Moh U-W Pwr Yth	Moh Arts Midwes	MOH PCCD Spark	LR&B Match Grnt	Totals
Cash and investments - beginning	\$ 5,453	\$ 6,439	\$ 2,000	\$ 553	\$ 5,000	\$ 800,895	\$ 76,930,104
Receipts:							
Taxes	-	-	-	-	-	-	311,204,783
Licenses and permits	-	-	-	-	-	-	1,975,963
Intergovernmental receipts	2,047	-	-	-	10,000	1,000,000	36,257,756
Charges for services	-	-	-	-	-	-	8,910,423
Fines and forfeits	-	-	-	-	-	-	2,106,638
Other receipts	-	-	-	-	-	-	117,425,611
Total receipts	2,047	-	-	-	10,000	1,000,000	477,881,174
Disbursements:							
Personal services	-	-	-	-	-	-	42,052,488
Supplies	-	-	-	-	-	1,387,752	7,143,865
Other services and charges	7,500	-	-	-	8,315	-	33,802,230
Debt service - principal and interest	-	-	-	-	-	-	2,955,000
Capital outlay	-	4,541	-	-	-	-	3,576,971
Other disbursements	-	-	-	-	-	-	343,577,110
Total disbursements	7,500	4,541	-	-	8,315	1,387,752	433,107,664
Excess (deficiency) of receipts over disbursements	(5,453)	(4,541)	-	-	1,685	(387,752)	44,773,510
Cash and investments - ending	\$ -	\$ 1,898	\$ 2,000	\$ 553	\$ 6,685	\$ 413,143	\$ 121,703,614

PORTER COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,145,602</u>	<u>\$ -</u>

PORTER COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue bonds	\$20 000 000 Storm Water District Revenue Bonds Series 2017	\$ 20,000,000	\$ 413,678
Revenue bonds	\$30 000 000 County Revenue Bonds Series 2017	<u>30,000,000</u>	<u>1,033,570</u>
Totals		<u>\$ 50,000,000</u>	<u>\$ 1,447,248</u>

PORTER COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 6,100,854
Infrastructure	129,550,656
Buildings	73,815,818
Machinery, equipment, and vehicles	24,984,833
Construction in progress	<u>824,270</u>
Total capital assets	<u>\$ 235,276,431</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

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

We have audited Porter County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2017. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

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

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

***Opinion on the Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2017.

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

(Continued)


**Report on Internal Control over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

October 5, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

PORTER COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 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	FY 2017	\$ -	\$ 9,721
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	FY 2017	-	16,527
School Lunch Program					
Total - Child Nutrition Cluster				-	26,248
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY 2017	-	2,793
Child and Adult Care Food Program (CACFP)					
Total - Department of Agriculture				-	29,041
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Collier Lodge	Indiana Office of Community and Rural Affairs	14.228	B-09-DC-180001	-	15,000
Total - Department of Housing and Urban Development				-	15,000
<u>Department of the Interior</u>					
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2017	16,394	21,142
Payments in Lieu of Taxes (PILT)					
Total - Department of the Interior				16,394	21,142
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-17-9752	-	122,730
Domestic Violence Grant					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-18-10500	-	26,922
STOP Grant					
Residential Substance Abuse Treatment for State Prisoners	Indiana Criminal Justice Institute	16.593	D3-16-10938	-	41,430
RSAT Grant					
Court Appointed Special Advocates	Indiana Supreme Court	16.756	FY 2017	-	46,076
Court Appointed Special Advocate (CASA)					
Equitable Sharing Program	Direct Grant	16.922	IND6400000	-	34,793
Federal Forfeitures - County Sheriff					
Total - Department of Justice				-	271,951

PORTER 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 Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Highway Planning & Construction (Federa Aid Highway Program)			DES 1173432	-	39,315
Highway Planning & Construction (Federa Aid Highway Program)			DES 1297541	-	181,260
Highway Planning & Construction (Federal Aid Highway Program)			DES 1382092	-	127,148
Highway Planning & Construction (Federal-Aid Highway Program)			DES 1383364	-	178,882
Highway Planning & Construction (Federal-Aid Highway Program)			DES 1401029	-	301,642
Total - Highway Planning and Construction				-	828,247
Recreational Trails Program	Indiana Department of Natural Resources	20.219			
Brincka Cross Recreational Trail			RT-13-008	-	15,424
Total - Highway Planning and Construction Cluster				-	843,671
Highway Safety Cluster					
State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600			
			D3-16-10176	-	6,335
Total - Highway Safety Cluster				-	6,335
Total - Department of Transportation				-	850,006
<u>National Endowment for the Humanities</u>					
Promotion of the Arts Partnership Agreements MOH Indiana Arts Commission	Indiana Arts Commission	45.025			
			RIG1-18-2821190	-	9,940
Total - National Endowment for the Humanities				-	9,940
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements Health IIC Grant	Indiana Department of Health	93.268			
			ISDH 2017	-	57,269
Child Support Enforcement	Indiana Department of Child Services	93.563			
IV-D Program			Indirect Costs	-	102,395
Prosecutor IV-D			County Prosecutor	-	566,532
Clerk IV-D			County Clerk	-	104,400
Circuit Court IV-D			Circuit Court	-	105,362
Total - Child Support Enforcement				-	878,689
Total - Department of Health and Human Services				-	935,958
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMA Performance Grant	Indiana Department of Homeland Security	97.042			
			EMW-2015-EP-00037	-	68,763
Total - Department of Homeland Security				-	68,763
Total federal awards expended				\$ 16,394	\$ 2,201,801

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

PORTER COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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.

PORTER COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	yes
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

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

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

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

**FINDING 2017-001**

Subject: Financial Transactions  
Audit Finding: Significant Deficiency

*Condition*

There were deficiencies in the internal control system of the Clerk of the Circuit Court's office related to financial transactions that constituted a significant deficiency over disbursements.

The Clerk of the Circuit Court's office had not separated incompatible activities related to disbursements. The checks were generated (which printed with electronic signature), recorded, and mailed by one individual without a proper system of oversight and review.

*Context*

The lack of controls over financial transactions for the Clerk of the Circuit Court was a systemic issue throughout the audit period.

PORTER COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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. . . ."

*Cause*

Management of the Clerk of the Circuit Court had not established a proper system of internal control over financial transactions.

*Effect*

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

*Recommendation*

We recommended that the Clerk of the Circuit Court establish a system of internal controls related to financial transactions.

*Views of Responsible Officials*

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

*Auditor's Response*

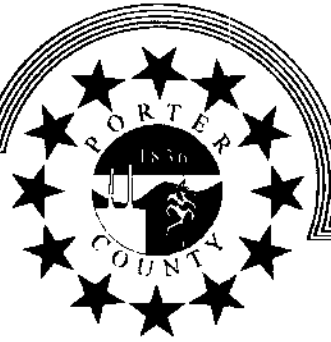
There was no documented control in place over disbursements of the Clerk of the Circuit Court. We recommended control procedures to correct the control deficiency; however, it is management's responsibility to have control procedures in place to ensure proper segregation of duties.

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

No matters are reportable.

#### AUDITEE-PREPARED DOCUMENTS

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



**Karen M. Martin**

Clerk of the Circuit and Superior Courts

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2016-001**

Fiscal Year in which the finding initially occurred: 2016

Contact Person: Karen Martin

Contact Number: 219-465-3463

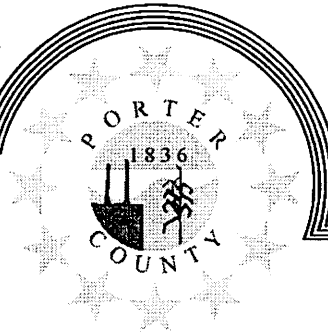
We have submitted the 2005, 2009 outstanding checks to the state. In order to properly submit items not negotiated we needed to verify with Chase and this process took 3 months for 2 years. We then asked IT to assist in the submission of the monies to the state. They initially wanted to create the file but this was an issue and I requested that the software be purchase. We created the shells in Odyssey to have a trail of the transaction then submitted the checks for the 2005 and 2009 years. We are in the process of creating the shells in Odyssey for the 2010, 2011, 2012 and 2013 years. At that point all outstanding checks will be in Odyssey and not Jalan. Unfortunately, due to the involvement of outside individuals this process was delayed by approximately 6 months through no fault of the Clerk's office.

We are beginning the process of researching the bonds and will add those items to Odyssey so that all financials will be in one Accounting program.

Respectfully,

Karen M. Martin

KM/am



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

October 5, 2018

**CORRECTIVE ACTION PLAN**

Finding 2017-001

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

I was asked to clarify the process for check distribution, there were some misunderstandings but SBOA had requested that an additional measure be taken to confirm the information from the check registry and the original checks to be distributed. I immediately sent an email to advise my staff to distribute the duties and confirm the information on the check registry and the original checks. I understand their request but am unsure how comparing information from the same system that generates the check registry and the checks is going to assist in catching fraud.

The completion date was the date the SBOA requested to change the procedure.

*Karen M. Martin, Clerk 10/5/18*  
\_\_\_\_\_  
Signature, Title, Date

#### OTHER REPORTS

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