

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, 2018 to December 31, 2018



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Vicki Urbanik	01-01-15 to 12-31-22
County Treasurer	Michelle Clancy	01-01-17 to 12-31-20
Clerk of the Circuit Court	Karen Martin Jessica Bailey	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	David Reynolds David Lain	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Jon C. Miller	01-01-15 to 12-31-22
President of the Board of County Commissioners	Jeff Good	01-01-18 to 12-31-19
President of the County Council	Andy Bozak Dan Whitten	01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Porter County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

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, 2018, 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 May 9, 2019, 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

May 9, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated May 9, 2019, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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*.

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

May 9, 2019

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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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Jail Commissary	\$ 24,568	\$ 286,306	\$ 255,267	\$ 55,607
Clerk's Trust	5,421,303	20,273,458	18,855,348	6,839,413
General Fund	5,428,253	40,941,975	39,346,452	7,023,776
Accident Report	79,971	22,328	-	102,299
Hwy Perf.Bond	50,000	-	-	50,000
LIT (prev CEDIT)	2,366,400	5,396,399	5,334,802	2,427,997
LIT RDA/Special	-	3,500,000	3,500,000	-
Child Advocacy	8,112	-	-	8,112
City/Town Court	27,528	49,800	42,560	34,768
Clerk Perpetual	375,275	160,306	28,012	507,569
Co Corrections	70,903	92,872	93,732	70,043
Ad Prob Trans	35,820	-	-	35,820
Cong Schl Int	26,665	-	-	26,665
Cong Sch Princ	25,066	-	-	25,066
Sales Disc.Fund	47,135	20,430	-	67,565
Cal Cover Bridg	4,850	-	-	4,850
Cuml Bridge	1,318,112	2,137,311	1,215,877	2,239,546
Cuml Cap Develo	321,621	2,183,788	1,886,180	619,229
Drug Free Comm.	86,950	173,190	211,748	48,392
Electronic Map	7,846	-	-	7,846
Emerg.Medicalg	23,323	37,500	4,699	56,124
Emergency Plann	36,565	10,417	4,741	42,241
Enhanced Access	4,671	-	-	4,671
Co Extradition	19,211	8,245	822	26,634
Firearms Traini	32,136	38,650	27,819	42,967
Health	547,240	1,734,705	1,759,367	522,578
Identif.Securit	35,479	31,911	-	67,390
Levy Excess	2,150	-	-	2,150
Lcl.Health Main	60,543	73,167	81,855	51,855
Local Road & St	1,083,552	1,767,968	2,076,020	775,500
Major Moves	533,443	1,125	421,373	113,195
Medical Inmates	865	7,588	7,162	1,291
Highway Fund	907,327	6,231,932	6,087,681	1,051,578
TMA Collections	262,843	263,530	190,755	335,618
Park Capital	7,835	-	-	7,835
Park Operating	5,811	234,404	222,129	18,086
Plan Commission	343,015	653,181	577,793	418,403
Auditor Plat Mp	154,641	43,940	16,668	181,913
Rainy Day Fund	484,649	-	-	484,649
Reassessment	25,484	-	-	25,484
Reassessment 15	389,733	392,715	449,540	332,908
Recorder Perpet	322,553	424,331	181,695	565,189
Riverboat Money	17,589	405,711	382,361	40,939
Sex Vio Off Co	44,816	7,434	941	51,309
Sher Pen Fund	25,308	226,398	251,706	-
Addtl.Judg Exci	206	-	-	206
Public Defender	220,324	75,315	84,780	210,859
Excess Taxes	1,140,672	670,647	393,837	1,417,482
Surveyors Perp	67,027	164,918	138,500	93,445
Tax Sale Fees	40,285	59,438	44,055	55,668
Tax Sale Redemp	44,189	588,877	574,494	58,572
Tax Sale Surplu	3,662,131	4,589,617	4,245,563	4,006,185
Tobacco Fund	5,736	62,721	40,500	27,957
Unsafe Building	43,550	43,775	250	87,075
Vehicle Inspe	14,200	3,385	-	17,585
Victims Assist	10,500	-	-	10,500
CASA Program	2,944	46,850	46,850	2,944
Auditor Non-Rev	384,884	93,294	33,850	444,328
Elect Off Train	112,904	31,911	-	144,815
Co.Ofndr Transp	17,038	2,187	-	19,225
Hazardous Subst	40,761	6,344	13,491	33,614
Statewide E 911	1,313,799	2,039,203	1,818,858	1,534,144
Loit Spec Distr	1,331,388	-	-	1,331,388
Adult Probation	128,002	83,962	145,883	66,081
Juv Prob Ad Fee	12,440	19,801	20,521	11,720
Supmlt Adlt.Prb	296,538	534,109	508,902	321,745
Supmlt Juv.Prb	79,502	100,988	70,342	110,148
PCADRF	12,118	13,319	7,725	17,712
Co.User Fees	1,141,957	772,499	902,708	1,011,748
Drain Reconstrt	10,421	1	10,412	10
Drain Maintain	1,554,235	3,622	250,602	1,307,255
PC Expo Center	85,688	380,869	412,886	53,671
Animal Shelter Fees--Shelter	58,360	63,077	89,651	31,786
Animal Shelter Supplemental	125,289	52,380	27,476	150,193
Drug Task Force	4,947	109,066	96,534	17,479

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Garage Fund	36,168	8,626	900	43,894
Donations	390,248	65,055	56,014	399,289
Local Ordinance Violations	187,191	44,900	89,896	142,195
Debt Funds	1,471,535	3,053,034	2,958,000	1,566,569
Insurance	4,383,043	8,887,187	9,878,882	3,391,348
Capital Projects	29,305,530	203,772	6,370,458	23,138,844
Payroll Clearing	2,673	-	-	2,673
Donations-Withholding	-	10,731	10,731	-
Medical Insurance	-	800,683	800,683	-
Other Deductions	-	27,330	27,330	-
Saving	-	23,690	23,690	-
Payroll Deferred Comp	-	245,074	245,074	-
Payroll Federal Withholding	-	2,724,333	2,724,363	(30)
Payroll FICA & Medicare	-	2,228,349	2,228,405	(56)
Payroll Flex Spending	-	147,273	147,273	-
Payroll Local Tax	-	174,293	174,297	(4)
Payroll PERF	-	796,014	796,014	-
Payroll State Withholding	-	931,911	931,933	(22)
Payroll Wage Garnishment	-	80,774	80,774	-
Sheriff Pen Trs	1,650	115,699	115,699	1,650
Stmnt Funds	-	246,912,791	246,890,878	21,913
CVET	-	1,114,528	1,114,528	-
State Excise	-	7,995,545	7,995,545	-
Financial Inst	-	354,305	354,305	-
BPP Late Assessment Penalty	2,538	11,519	-	14,057
LIT HSC/Proptax	2,606,479	9,201,073	11,421,099	386,453
Fines & Forfeit	3,835	28,657	27,849	4,643
Infractions	30,026	389,853	395,579	24,300
Overweight Veh	17,130	249,835	251,706	15,259
Special Death	1,952	14,724	15,694	982
Sales Disclose	1,320	20,430	20,375	1,375
Coroners Cont	1,976	24,250	24,428	1,798
Interstate Comp	63	1,937	1,875	125
State Mtg Recor	1,360	16,100	16,187	1,273
DLGF Hmstd Fund	8	33	27	14
Sex Viol Offen	62	826	828	60
Child Restraint	300	1,680	1,930	50
Inheritance Tax	2,836	-	-	2,836
Sales Tax-Agenc	1,608	18,272	17,885	1,995
Ed Plate Fee Fd	-	3,844	3,844	-
Riverboat Distr	-	973,555	973,555	-
Inkeepers Tax	-	1,323,391	1,323,391	-
Judge Due Law	260	-	-	260
LIT	-	25,445,569	25,445,569	-
93.563 Pros Pca	1,696	3,370	1,117	3,949
Clerk ARRA Fund	1,305	-	1,305	-
Gen. IV-D Incent	299,986	62,411	16,693	345,704
Prosecutor Incentive-Pr	53	-	-	53
Pros New IV-D	177,714	93,898	113,919	157,693
Clerk Incentive	109	-	-	109
Clerks New IV-D	97,161	63,716	70,655	90,222
Sheriff Inmate Trust	65,456	4,322,561	4,333,985	54,032
Sheriff Inmate Processing Fee	364	-	250	114
Sheriff Awards Banquet	8,699	18,600	18,258	9,041
Treasurer Supplemental CAR	7,959,224	6,716,671	7,959,224	6,716,671
PC Tourism Supplemental CAR	997,952	1,480,227	1,532,883	945,296
Sheriff Drug Task Force	79,235	75,991	85,715	69,511
Stormwater Construction Fund	18,529,576	154,017	818,340	17,865,253
Co Revenue Bond Sinking Acct	9,504	2,073,467	1,033,569	1,049,402
Stormwater Bond & Interest	130,783	713,932	413,678	431,037
Stormwater Reserve Account	1,348,145	-	-	1,348,145
Storm Water Fnd	3,882,043	3,812,927	2,732,599	4,962,371
Animal Control Fee-Control	89,433	36,077	59,855	65,655
Dist 1 Task Force Fund-EMA	-	31,896	4,031	27,865
Hosp Liab Fund	710,420	331	187	710,564
Hosp Interest	1,145,330	91,947	550,000	687,277
Hosp Sale Proc	11,059,995	-	5,143,376	5,916,619
Vending Machine	2,482	-	-	2,482
Cable Franchise	749,111	990,111	790,158	949,064
Public Safety T	347,935	207,641	168,157	387,419
So Co Hwy Garag	3,276	-	-	3,276
Photo Duplicate	20,981	6,055	2,164	24,872
Inmate Proc Fee	76,966	140,236	151,709	65,493
Coroner Non-Rev	1,200	-	-	1,200
MOH Manage	54,356	364,714	386,314	32,756

PORTER COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
JDC Service Fee (CODES)	129,677	85,430	48,209	166,898
Kankakee River	5,069	-	-	5,069
Pk-Aukiki	20,345	19,250	-	39,595
Pk-Shf Edu Ctr	13,541	202,500	-	216,041
Prosecutor Discovery Fee	540	1,725	-	2,265
Foundation Holding Account	-	8,479,260	-	8,479,260
Foundation Budget Fund	-	4,500,000	4,428,535	71,465
RDC Fee	647,489	227,866	85,461	789,894
Sheriff 457B Pn	1,818	65,320	67,138	-
Refunds	26,994	-	-	26,994
Settlement Hold	13,074	-	-	13,074
Blocking RR Crossing Fines	-	78	78	-
Natl Park Taxes	-	21,675	21,675	-
Domestic Violen	(55,045)	106,802	139,522	(87,765)
Stop Grant Pros	(205)	27,255	25,246	1,804
Pros-IPAC Grant	10,000	8,666	18,268	398
Scaap Grant	4,568	-	675	3,893
Shf Dea Proceed	275,031	199,497	267,947	206,581
Bioterrorism Re	53,571	120,873	70,765	103,679
16.593 Ressubab	(24,288)	24,288	-	-
Suicide Grant	354	-	-	354
Med Res Core Gr	126,365	-	-	126,365
Fam & Child Grant	26,152	-	5,266	20,886
IN Ct Imprv Prj	5,460	-	-	5,460
Sunset Hill Far	207	-	-	207
Comm Emer Resp	10	-	-	10
SHSP Sub Grant	31,696	3,011	34,707	-
15.916 LWCF-PK 2018	-	336	5,000	(4,664)
Dunes Kank Grant	86,672	-	-	86,672
Coastal Grant	3,675	-	-	3,675
Pk-Brincka Grant	5,203	-	807	4,396
Sheriff Block Grant	100,300	-	-	100,300
Parks Grant	-	5,000	5,000	-
Pk-Brincka 2017	(58,125)	58,125	-	-
15.904 MOH-DNR 2017 GRANT	-	63,482	63,019	463
93.268 Hlth lic	(388)	32,160	44,784	(13,012)
45.025 MOH IAC Grant	307	9,724	5,489	4,542
2012 Coastal Management Grant	1,086	3	1,087	2
Adult Home Det	55,867	-	-	55,867
PACT	134,255	652,651	640,710	146,196
Doc Juv Basic T	-	111,433	111,433	-
Family Ct Grant	1,482	-	-	1,482
Early Intervent	1,114	-	-	1,114
Court Int Grant	1,479	4,200	114	5,565
Dunn's Brg Park	11	-	-	11
Drug Ct-Testing	11,473	-	-	11,473
Health Perform	5,189	-	-	5,189
Fam Court Donation	22,803	10,000	9,146	23,657
OWI Fatal/Drugs	-	6,661	4,527	2,134
Cal Trail Grant	2,138	-	-	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
Val Rtry Lcl Gt	1	-	-	1
Pk-Arcellor Mittal Pond & Prai	1,533	-	1,533	-
IDVA Grant	500	-	-	500
Park Com Founda	-	100	-	100
IJCMH Grant	5,264	-	-	5,264
Adult Comm Corr	68,450	227,250	221,569	74,131
Court Comm Corr	73,585	56,572	16,335	113,822
Ad Prob Comm Corr	76,481	170,000	115,371	131,110
Hhs Grant Voter	4,144	-	-	4,144
Crumb Rub Grant	146	-	-	146
MOH Anderson Fo	1,898	-	1,898	-
Moh U-W Pwr Yth	2,000	-	-	2,000
Moh Arts Midwes	553	-	500	53
MOH PCCD Spark	6,685	-	6,600	85
LR&B Match Grnt	413,143	-	412,910	233
Totals	<u>\$ 121,703,601</u>	<u>\$ 450,078,624</u>	<u>\$ 450,720,733</u>	<u>\$ 121,061,492</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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. One grant fund was the result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2018. Two grant funds were the result of either the County's match not being transferred to the fund, or because expenditures exceeded revenues. The four other funds were payroll clearing funds. These are currently being addressed.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Porter County Foundation*

The County receives annual distributions from the Porter County Government Non-Profit Charitable Foundation (Foundation) to supplement funding for county government operations. The distributions reflect the annual earnings from the investment portfolio overseen by the Foundation. The revenues are deposited in the Foundation Holding Account fund until the Foundation determines the amount that will be utilized for the County's spending needs, with County Council approved appropriations from the Foundation Budget Fund. The first two Foundation distributions were received in early 2018, representing earnings from the years 2016 and 2017. In early 2019, the Foundation received the annual earnings report that showed the Foundation portfolio closed the year 2018 with a loss. As a result, no distribution from 2018 will be made.

Note 9. *Other Postemployment Benefits*

The County provides to eligible retirees and their spouses the following benefits: County health insurance benefits, with the retiree providing contributions at the designated COBRA rates. Information regarding the benefits can be obtained by contacting the County.

Note 10. *Combined Funds*

Funds related to Capital Projects and the Stormwater Construction Fund were reported individually in the current financial statement, but were combined into the Capital Projects fund for the prior financial statement.

Funds related to Debt Funds, Co Revenue Bond Sinking Acct, Stormwater Bond & Interest, and Stormwater Reserve Account were reported individually in the current financial statement, but were combined into the Debt Service fund for the prior financial statement.

Note 11. *Building 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 2018 totaled \$2,958,000.

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, 2018

	Jail Commissary	Clerk's Trust	General Fund	Accident Report	Hwy Perf.Bond	LIT (prev CREDIT)	LIT RDA/Special
Cash and investments - beginning	\$ 24,568	\$ 5,421,303	\$ 5,428,253	\$ 79,971	\$ 50,000	\$ 2,366,400	\$ -
Receipts:							
Taxes	-	-	32,985,236	-	-	5,311,040	3,500,000
Licenses and permits	-	-	4,070	-	-	-	-
Intergovernmental receipts	-	-	3,900,278	-	-	-	-
Charges for services	-	-	2,209,054	22,328	-	-	-
Fines and forfeits	-	-	462,851	-	-	-	-
Other receipts	286,306	20,273,458	1,380,486	-	-	85,359	-
Total receipts	286,306	20,273,458	40,941,975	22,328	-	5,396,399	3,500,000
Disbursements:							
Personal services	-	-	28,621,401	-	-	1,666,734	-
Supplies	-	-	1,577,662	-	-	727,476	-
Other services and charges	-	-	7,387,453	-	-	682,222	3,500,000
Debt service - principal and interest	-	-	-	-	-	2,070,556	-
Capital outlay	-	-	773,205	-	-	187,814	-
Other disbursements	255,267	18,855,348	986,731	-	-	-	-
Total disbursements	255,267	18,855,348	39,346,452	-	-	5,334,802	3,500,000
Excess (deficiency) of receipts over disbursements	31,039	1,418,110	1,595,523	22,328	-	61,597	-
Cash and investments - ending	\$ 55,607	\$ 6,839,413	\$ 7,023,776	\$ 102,299	\$ 50,000	\$ 2,427,997	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Advocacy	City/Town Court	Clerk Perpetual	Co Corrections	Ad Prob Trans	Cong Schl Int	Cong Sch Princ
Cash and investments - beginning	\$ 8,112	\$ 27,528	\$ 375,275	\$ 70,903	\$ 35,820	\$ 26,665	\$ 25,066
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	92,872	-	-	-
Fines and forfeits	-	49,800	153,466	-	-	-	-
Other receipts	-	-	6,840	-	-	-	-
Total receipts	-	49,800	160,306	92,872	-	-	-
Disbursements:							
Personal services	-	-	6,685	-	-	-	-
Supplies	-	-	-	93,732	-	-	-
Other services and charges	-	-	2,254	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	19,073	-	-	-	-
Other disbursements	-	42,560	-	-	-	-	-
Total disbursements	-	42,560	28,012	93,732	-	-	-
Excess (deficiency) of receipts over disbursements	-	7,240	132,294	(860)	-	-	-
Cash and investments - ending	\$ 8,112	\$ 34,768	\$ 507,569	\$ 70,043	\$ 35,820	\$ 26,665	\$ 25,066

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disc.Fund	Cal Cover Bridg	Cuml Bridge	Cuml Cap Develo	Drug Free Comm.	Electronic Map
Cash and investments - beginning	\$ 47,135	\$ 4,850	\$ 1,318,112	\$ 321,621	\$ 86,950	\$ 7,846
Receipts:						
Taxes	-	-	1,834,437	1,928,039	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	277,599	179,139	-	-
Charges for services	20,430	-	-	500	-	-
Fines and forfeits	-	-	-	-	170,921	-
Other receipts	-	-	25,275	76,110	2,269	-
Total receipts	20,430	-	2,137,311	2,183,788	173,190	-
Disbursements:						
Personal services	-	-	9,411	-	-	-
Supplies	-	-	221,741	-	-	-
Other services and charges	-	-	973,995	1,293,051	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	10,730	589,468	-	-
Other disbursements	-	-	-	3,661	211,748	-
Total disbursements	-	-	1,215,877	1,886,180	211,748	-
Excess (deficiency) of receipts over disbursements	20,430	-	921,434	297,608	(38,558)	-
Cash and investments - ending	\$ 67,565	\$ 4,850	\$ 2,239,546	\$ 619,229	\$ 48,392	\$ 7,846

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	<u>Emerg.Medicalg</u>	<u>Emergency Plann</u>	<u>Enhanced Access</u>	<u>Co Extradition</u>	<u>Firearms Traini</u>	<u>Health</u>
Cash and investments - beginning	\$ 23,323	\$ 36,565	\$ 4,671	\$ 19,211	\$ 32,136	\$ 547,240
Receipts:						
Taxes	-	-	-	-	-	1,126,975
Licenses and permits	-	-	-	-	38,650	-
Intergovernmental receipts	-	9,417	-	-	-	104,924
Charges for services	37,500	-	-	-	-	502,729
Fines and forfeits	-	-	-	8,245	-	-
Other receipts	-	1,000	-	-	-	77
Total receipts	<u>37,500</u>	<u>10,417</u>	<u>-</u>	<u>8,245</u>	<u>38,650</u>	<u>1,734,705</u>
Disbursements:						
Personal services	-	-	-	-	-	1,600,210
Supplies	-	-	-	-	6,702	59,987
Other services and charges	4,699	1,946	-	-	1,636	97,722
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,795	-	-	19,481	1,000
Other disbursements	-	-	-	822	-	448
Total disbursements	<u>4,699</u>	<u>4,741</u>	<u>-</u>	<u>822</u>	<u>27,819</u>	<u>1,759,367</u>
Excess (deficiency) of receipts over disbursements	<u>32,801</u>	<u>5,676</u>	<u>-</u>	<u>7,423</u>	<u>10,831</u>	<u>(24,662)</u>
Cash and investments - ending	<u>\$ 56,124</u>	<u>\$ 42,241</u>	<u>\$ 4,671</u>	<u>\$ 26,634</u>	<u>\$ 42,967</u>	<u>\$ 522,578</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Identif.Securit	Levy Excess	Lcl.Health Main	Local Road & St	Major Moves	Medical Inmates	Highway Fund
Cash and investments - beginning	\$ 35,479	\$ 2,150	\$ 60,543	\$ 1,083,552	\$ 533,443	\$ 865	\$ 907,327
Receipts:							
Taxes	-	-	-	-	-	-	1,036
Licenses and permits	-	-	-	-	-	-	161,013
Intergovernmental receipts	-	-	72,672	1,748,533	-	-	5,961,827
Charges for services	31,911	-	-	-	-	7,588	1,500
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	495	19,435	1,125	-	106,556
Total receipts	31,911	-	73,167	1,767,968	1,125	7,588	6,231,932
Disbursements:							
Personal services	-	-	57,182	-	-	-	3,751,272
Supplies	-	-	849	1,422,040	197,130	387	1,586,686
Other services and charges	-	-	17,571	77,880	224,243	6,775	688,338
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	6,253	576,100	-	-	58,137
Other disbursements	-	-	-	-	-	-	3,248
Total disbursements	-	-	81,855	2,076,020	421,373	7,162	6,087,681
Excess (deficiency) of receipts over disbursements	31,911	-	(8,688)	(308,052)	(420,248)	426	144,251
Cash and investments - ending	\$ 67,390	\$ 2,150	\$ 51,855	\$ 775,500	\$ 113,195	\$ 1,291	\$ 1,051,578

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TMA Collections	Park Capital	Park Operating	Plan Commission	Auditor Plat Mp	Rainy Day Fund	Reassessment
Cash and investments - beginning	\$ 262,843	\$ 7,835	\$ 5,811	\$ 343,015	\$ 154,641	\$ 484,649	\$ 25,484
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	650,760	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	263,530	-	164,246	-	43,940	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	70,158	2,421	-	-	-
Total receipts	263,530	-	234,404	653,181	43,940	-	-
Disbursements:							
Personal services	-	-	81,380	513,060	-	-	-
Supplies	-	-	35,490	2,734	-	-	-
Other services and charges	190,755	-	104,974	58,042	16,668	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,514	-	-	-
Other disbursements	-	-	285	1,443	-	-	-
Total disbursements	190,755	-	222,129	577,793	16,668	-	-
Excess (deficiency) of receipts over disbursements	72,775	-	12,275	75,388	27,272	-	-
Cash and investments - ending	\$ 335,618	\$ 7,835	\$ 18,086	\$ 418,403	\$ 181,913	\$ 484,649	\$ 25,484

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Reassessment 15	Recorder Perpet	Riverboat Money	Sex Vio Off Co	Sher Pen Fund	Addtl Judg Exci	Public Defender
Cash and investments - beginning	\$ 389,733	\$ 322,553	\$ 17,589	\$ 44,816	\$ 25,308	\$ 206	\$ 220,324
Receipts:							
Taxes	358,533	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,269	-	405,711	-	-	-	-
Charges for services	-	424,331	-	7,434	226,398	-	75,315
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	913	-	-	-	-	-	-
Total receipts	392,715	424,331	405,711	7,434	226,398	-	75,315
Disbursements:							
Personal services	210,927	34,275	164,861	941	251,706	-	18,341
Supplies	2,680	2,203	217,500	-	-	-	25,000
Other services and charges	234,755	88,358	-	-	-	-	41,439
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,178	56,859	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	449,540	181,695	382,361	941	251,706	-	84,780
Excess (deficiency) of receipts over disbursements	(56,825)	242,636	23,350	6,493	(25,308)	-	(9,465)
Cash and investments - ending	\$ 332,908	\$ 565,189	\$ 40,939	\$ 51,309	\$ -	\$ 206	\$ 210,859

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Excess Taxes	Surveyors Perp	Tax Sale Fees	Tax Sale Redemp	Tax Sale Surplu	Tobacco Fund	Unsafe Building
Cash and investments - beginning	\$ 1,140,672	\$ 67,027	\$ 40,285	\$ 44,189	\$ 3,662,131	\$ 5,736	\$ 43,550
Receipts:							
Taxes	663,195	338	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11	-	-	62,721	-
Charges for services	-	158,385	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,452	6,195	59,427	588,877	4,589,617	-	43,775
Total receipts	670,647	164,918	59,438	588,877	4,589,617	62,721	43,775
Disbursements:							
Personal services	-	7,867	-	-	-	28,737	-
Supplies	-	1,186	-	-	-	395	-
Other services and charges	-	7,518	44,055	-	-	7,319	250
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	121,119	-	-	-	4,049	-
Other disbursements	393,837	810	-	574,494	4,245,563	-	-
Total disbursements	393,837	138,500	44,055	574,494	4,245,563	40,500	250
Excess (deficiency) of receipts over disbursements	276,810	26,418	15,383	14,383	344,054	22,221	43,525
Cash and investments - ending	\$ 1,417,482	\$ 93,445	\$ 55,668	\$ 58,572	\$ 4,006,185	\$ 27,957	\$ 87,075

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Vehicle Inspec	Victims Assist	CASA Program	Auditor Non-Rev	Elect Off Train	Co.Ofndr Transp	Hazardous Subst
Cash and investments - beginning	\$ 14,200	\$ 10,500	\$ 2,944	\$ 384,884	\$ 112,904	\$ 17,038	\$ 40,761
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	46,850	-	-	-	-
Charges for services	3,385	-	-	93,294	31,911	2,187	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	6,344
Total receipts	3,385	-	46,850	93,294	31,911	2,187	6,344
Disbursements:							
Personal services	-	-	-	16,931	-	-	1,500
Supplies	-	-	-	-	-	-	4,593
Other services and charges	-	-	-	16,919	-	-	7,398
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	46,850	-	-	-	-
Total disbursements	-	-	46,850	33,850	-	-	13,491
Excess (deficiency) of receipts over disbursements	3,385	-	-	59,444	31,911	2,187	(7,147)
Cash and investments - ending	\$ 17,585	\$ 10,500	\$ 2,944	\$ 444,328	\$ 144,815	\$ 19,225	\$ 33,614

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide E 911	Loit Spec Distr	Adult Probation	Juv Prob Ad Fee	Supmlt Adlt.Prb	Supmlt Juv.Prob	PCADRF
Cash and investments - beginning	\$ 1,313,799	\$ 1,331,388	\$ 128,002	\$ 12,440	\$ 296,538	\$ 79,502	\$ 12,118
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,036,087	-	-	-	386,700	-	13,319
Fines and forfeits	-	-	83,962	19,801	147,409	75,819	-
Other receipts	3,116	-	-	-	-	25,169	-
Total receipts	2,039,203	-	83,962	19,801	534,109	100,988	13,319
Disbursements:							
Personal services	1,818,858	-	145,883	20,521	482,418	5,928	7,725
Supplies	-	-	-	-	10,262	3,993	-
Other services and charges	-	-	-	-	13,580	58,467	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,863	1,954	-
Other disbursements	-	-	-	-	779	-	-
Total disbursements	1,818,858	-	145,883	20,521	508,902	70,342	7,725
Excess (deficiency) of receipts over disbursements	220,345	-	(61,921)	(720)	25,207	30,646	5,594
Cash and investments - ending	\$ 1,534,144	\$ 1,331,388	\$ 66,081	\$ 11,720	\$ 321,745	\$ 110,148	\$ 17,712

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co.User Fees	Drain Reconstr	Drain Maintain	PC Expo Center	Animal Shelter Fees--Shelter	Animal Shelter Supplemental	Drug Task Force
Cash and investments - beginning	\$ 1,141,957	\$ 10,421	\$ 1,554,235	\$ 85,688	\$ 58,360	\$ 125,289	\$ 4,947
Receipts:							
Taxes	-	-	227	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	124,117	-	-	-	-	-	-
Charges for services	556,899	-	-	341,768	63,077	52,380	-
Fines and forfeits	90,814	-	-	-	-	-	-
Other receipts	669	1	3,395	39,101	-	-	109,066
Total receipts	772,499	1	3,622	380,869	63,077	52,380	109,066
Disbursements:							
Personal services	415,405	-	-	263,916	73,398	2,797	70,831
Supplies	7,586	-	-	58,031	9,999	389	3,681
Other services and charges	143,431	10,412	250,602	90,939	6,254	24,190	16,800
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,377	-	-	-	-	-	5,134
Other disbursements	334,909	-	-	-	-	100	88
Total disbursements	902,708	10,412	250,602	412,886	89,651	27,476	96,534
Excess (deficiency) of receipts over disbursements	(130,209)	(10,411)	(246,980)	(32,017)	(26,574)	24,904	12,532
Cash and investments - ending	\$ 1,011,748	\$ 10	\$ 1,307,255	\$ 53,671	\$ 31,786	\$ 150,193	\$ 17,479

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Garage Fund	Donations	Local Ordinance Violations	Debt Funds	Insurance	Capital Projects	Payroll Clearing
Cash and investments - beginning	\$ 36,168	\$ 390,248	\$ 187,191	\$ 1,471,535	\$ 4,383,043	\$ 29,305,530	\$ 2,673
Receipts:							
Taxes	-	-	-	2,801,386	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	251,648	-	-	-
Charges for services	8,326	10,000	-	-	-	-	-
Fines and forfeits	-	-	44,900	-	-	-	-
Other receipts	300	55,055	-	-	8,887,187	203,772	-
Total receipts	8,626	65,055	44,900	3,053,034	8,887,187	203,772	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	8,730	49,934	-	-	-	-
Other services and charges	-	35,309	1,500	-	9,627,474	2,742,845	-
Debt service - principal and interest	-	-	-	2,958,000	-	-	-
Capital outlay	-	11,975	38,462	-	-	3,627,613	-
Other disbursements	900	-	-	-	251,408	-	-
Total disbursements	900	56,014	89,896	2,958,000	9,878,882	6,370,458	-
Excess (deficiency) of receipts over disbursements	7,726	9,041	(44,996)	95,034	(991,695)	(6,166,686)	-
Cash and investments - ending	\$ 43,894	\$ 399,289	\$ 142,195	\$ 1,566,569	\$ 3,391,348	\$ 23,138,844	\$ 2,673

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Donations-Withholding	Medical Insurance	Other Deductions	Saving	Payroll Deferred Comp	Payroll Federal Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,731	800,683	27,330	23,690	245,074	2,724,333
Total receipts	10,731	800,683	27,330	23,690	245,074	2,724,333
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,731	800,683	27,330	23,690	245,074	2,724,363
Total disbursements	10,731	800,683	27,330	23,690	245,074	2,724,363
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(30)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30)

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll FICA & Medicare	Payroll Flex Spending	Payroll Local Tax	Payroll PERF	Payroll State Withholding	Payroll Wage Garnishment	Sheriff Pen Trs
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,228,349	147,273	174,293	796,014	931,911	80,774	115,699
Total receipts	2,228,349	147,273	174,293	796,014	931,911	80,774	115,699
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,228,405	147,273	174,297	796,014	931,933	80,774	115,699
Total disbursements	2,228,405	147,273	174,297	796,014	931,933	80,774	115,699
Excess (deficiency) of receipts over disbursements	(56)	-	(4)	-	(22)	-	-
Cash and investments - ending	\$ (56)	\$ -	\$ (4)	\$ -	\$ (22)	\$ -	\$ 1,650

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Stmnt Funds	CVET	State Excise	Financial Inst	BPP Late Assessment Penalty	LIT HSC/Proptax	Fines & Forfeit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,538	\$ 2,606,479	\$ 3,835
Receipts:							
Taxes	230,040,992	-	-	-	11,519	9,201,073	-
Licenses and permits	296,583	-	-	-	-	-	-
Intergovernmental receipts	16,574,719	1,114,528	7,995,545	354,305	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	28,657
Other receipts	497	-	-	-	-	-	-
Total receipts	<u>246,912,791</u>	<u>1,114,528</u>	<u>7,995,545</u>	<u>354,305</u>	<u>11,519</u>	<u>9,201,073</u>	<u>28,657</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	246,890,878	1,114,528	7,995,545	354,305	-	11,421,099	27,849
Total disbursements	<u>246,890,878</u>	<u>1,114,528</u>	<u>7,995,545</u>	<u>354,305</u>	<u>-</u>	<u>11,421,099</u>	<u>27,849</u>
Excess (deficiency) of receipts over disbursements	<u>21,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,519</u>	<u>(2,220,026)</u>	<u>808</u>
Cash and investments - ending	<u>\$ 21,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,057</u>	<u>\$ 386,453</u>	<u>\$ 4,643</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	<u>Infractions</u>	<u>Overweight Veh</u>	<u>Special Death</u>	<u>Sales Disclose</u>	<u>Coroners Cont</u>	<u>Interstate Comp</u>	<u>State Mtg Recor</u>
Cash and investments - beginning	\$ 30,026	\$ 17,130	\$ 1,952	\$ 1,320	\$ 1,976	\$ 63	\$ 1,360
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	20,430	24,250	1,937	16,100
Fines and forfeits	389,853	249,835	14,724	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>389,853</u>	<u>249,835</u>	<u>14,724</u>	<u>20,430</u>	<u>24,250</u>	<u>1,937</u>	<u>16,100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	395,579	251,706	15,694	20,375	24,428	1,875	16,187
Total disbursements	<u>395,579</u>	<u>251,706</u>	<u>15,694</u>	<u>20,375</u>	<u>24,428</u>	<u>1,875</u>	<u>16,187</u>
Excess (deficiency) of receipts over disbursements	<u>(5,726)</u>	<u>(1,871)</u>	<u>(970)</u>	<u>55</u>	<u>(178)</u>	<u>62</u>	<u>(87)</u>
Cash and investments - ending	<u>\$ 24,300</u>	<u>\$ 15,259</u>	<u>\$ 982</u>	<u>\$ 1,375</u>	<u>\$ 1,798</u>	<u>\$ 125</u>	<u>\$ 1,273</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DLGF Hmstd Fund	Sex Viol Offen	Child Restraint	Inheritance Tax	Sales Tax-Agenc	Ed Plate Fee Fd	Riverboat Distr
Cash and investments - beginning	\$ 8	\$ 62	\$ 300	\$ 2,836	\$ 1,608	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	18,272	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,731	973,555
Charges for services	33	826	-	-	-	-	-
Fines and forfeits	-	-	1,680	-	-	-	-
Other receipts	-	-	-	-	-	113	-
Total receipts	<u>33</u>	<u>826</u>	<u>1,680</u>	<u>-</u>	<u>18,272</u>	<u>3,844</u>	<u>973,555</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	27	828	1,930	-	17,885	3,844	973,555
Total disbursements	<u>27</u>	<u>828</u>	<u>1,930</u>	<u>-</u>	<u>17,885</u>	<u>3,844</u>	<u>973,555</u>
Excess (deficiency) of receipts over disbursements	<u>6</u>	<u>(2)</u>	<u>(250)</u>	<u>-</u>	<u>387</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14</u>	<u>\$ 60</u>	<u>\$ 50</u>	<u>\$ 2,836</u>	<u>\$ 1,995</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, 2018

	Inkeepers Tax	Judge Due Law	LIT	93.563 Pros Pca	Clerk ARRA Fund	Gen. IV-D Incent	Prosecutor Incentive-Pr
Cash and investments - beginning	\$ -	\$ 260	\$ -	\$ 1,696	\$ 1,305	\$ 299,986	\$ 53
Receipts:							
Taxes	1,323,391	-	25,445,569	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	62,411	-
Charges for services	-	-	-	3,370	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,323,391</u>	<u>-</u>	<u>25,445,569</u>	<u>3,370</u>	<u>-</u>	<u>62,411</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	10,693	-
Supplies	-	-	-	519	-	-	-
Other services and charges	-	-	-	598	-	6,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,323,391</u>	<u>-</u>	<u>25,445,569</u>	<u>-</u>	<u>1,305</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,323,391</u>	<u>-</u>	<u>25,445,569</u>	<u>1,117</u>	<u>1,305</u>	<u>16,693</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,253</u>	<u>(1,305)</u>	<u>45,718</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ 3,949</u>	<u>\$ -</u>	<u>\$ 345,704</u>	<u>\$ 53</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pros New IV-D	Clerk Incentive	Clerks New IV-D	Sheriff Inmate Trust	Sheriff Inmate Processing Fee	Sheriff Awards Banquet	Treasurer Supplemental CAR
Cash and investments - beginning	\$ 177,714	\$ 109	\$ 97,161	\$ 65,456	\$ 364	\$ 8,699	\$ 7,959,224
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	93,898	-	62,411	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,305	4,322,561	-	18,600	6,716,671
Total receipts	93,898	-	63,716	4,322,561	-	18,600	6,716,671
Disbursements:							
Personal services	91,531	-	61,923	-	-	-	-
Supplies	1,692	-	959	-	-	-	-
Other services and charges	18,093	-	7,773	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,603	-	-	-	-	-	-
Other disbursements	-	-	-	4,333,985	250	18,258	7,959,224
Total disbursements	113,919	-	70,655	4,333,985	250	18,258	7,959,224
Excess (deficiency) of receipts over disbursements	(20,021)	-	(6,939)	(11,424)	(250)	342	(1,242,553)
Cash and investments - ending	\$ 157,693	\$ 109	\$ 90,222	\$ 54,032	\$ 114	\$ 9,041	\$ 6,716,671

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PC Tourism Supplemental CAR	Sheriff Drug Task Force	Stormwater Construction Fund	Co Revenue Bond Sinking Acct	Stormwater Bond & Interest	Stormwater Reserve Account	Storm Water Fnd
Cash and investments - beginning	\$ 997,952	\$ 79,235	\$ 18,529,576	\$ 9,504	\$ 130,783	\$ 1,348,145	\$ 3,882,043
Receipts:							
Taxes	-	-	-	-	-	-	3,513,390
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	20,000
Charges for services	-	-	-	-	-	-	279,537
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,480,227	75,991	154,017	2,073,467	713,932	-	-
Total receipts	1,480,227	75,991	154,017	2,073,467	713,932	-	3,812,927
Disbursements:							
Personal services	-	-	-	-	-	-	649,072
Supplies	-	-	-	-	-	-	119,561
Other services and charges	-	-	818,340	-	-	-	1,240,017
Debt service - principal and interest	-	-	-	1,033,569	413,678	-	713,932
Capital outlay	-	-	-	-	-	-	10,017
Other disbursements	1,532,883	85,715	-	-	-	-	-
Total disbursements	1,532,883	85,715	818,340	1,033,569	413,678	-	2,732,599
Excess (deficiency) of receipts over disbursements	(52,656)	(9,724)	(664,323)	1,039,898	300,254	-	1,080,328
Cash and investments - ending	\$ 945,296	\$ 69,511	\$ 17,865,253	\$ 1,049,402	\$ 431,037	\$ 1,348,145	\$ 4,962,371

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Animal Control Fee-Control	Dist 1 Task Force Fund-EMA	Hosp Liab Fund	Hosp Interest	Hosp Sale Proc	Vending Machine	Cable Franchise
Cash and investments - beginning	\$ 89,433	\$ -	\$ 710,420	\$ 1,145,330	\$ 11,059,995	\$ 2,482	\$ 749,111
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	758,716
Intergovernmental receipts	-	-	-	-	-	-	231,395
Charges for services	36,077	-	331	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	31,896	-	91,947	-	-	-
Total receipts	36,077	31,896	331	91,947	-	-	990,111
Disbursements:							
Personal services	57,493	-	-	550,000	-	-	-
Supplies	2,362	-	-	-	-	-	-
Other services and charges	-	4,031	187	-	664,999	-	489,806
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,183,377	-	300,352
Other disbursements	-	-	-	-	3,295,000	-	-
Total disbursements	59,855	4,031	187	550,000	5,143,376	-	790,158
Excess (deficiency) of receipts over disbursements	(23,778)	27,865	144	(458,053)	(5,143,376)	-	199,953
Cash and investments - ending	\$ 65,655	\$ 27,865	\$ 710,564	\$ 687,277	\$ 5,916,619	\$ 2,482	\$ 949,064

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Public Safety T	So Co Hwy Garag	Photo Duplicate	Inmate Proc Fee	Coroner Non-Rev	MOH Manage	JDC Service Fee (CODES)
Cash and investments - beginning	\$ 347,935	\$ 3,276	\$ 20,981	\$ 76,966	\$ 1,200	\$ 54,356	\$ 129,677
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	207,352	-	6,055	140,236	-	363,825	-
Fines and forfeits	-	-	-	-	-	-	85,430
Other receipts	289	-	-	-	-	889	-
Total receipts	207,641	-	6,055	140,236	-	364,714	85,430
Disbursements:							
Personal services	-	-	-	-	-	186,312	48,209
Supplies	14,170	-	731	-	-	11,697	-
Other services and charges	116,641	-	-	18,736	-	111,132	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,346	-	1,433	108,685	-	-	-
Other disbursements	-	-	-	24,288	-	77,173	-
Total disbursements	168,157	-	2,164	151,709	-	386,314	48,209
Excess (deficiency) of receipts over disbursements	39,484	-	3,891	(11,473)	-	(21,600)	37,221
Cash and investments - ending	\$ 387,419	\$ 3,276	\$ 24,872	\$ 65,493	\$ 1,200	\$ 32,756	\$ 166,898

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Kankakee River	Pk-Aukiki	Pk-Shf Edu Ctr	Prosecutor Discovery Fee	Foundation Holding Account	Foundation Budget Fund	RDC Fee
Cash and investments - beginning	\$ 5,069	\$ 20,345	\$ 13,541	\$ 540	\$ -	\$ -	\$ 647,489
Receipts:							
Taxes	-	-	-	-	-	-	150,000
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	19,250	-	1,725	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	202,500	-	8,479,260	4,500,000	77,866
Total receipts	-	19,250	202,500	1,725	8,479,260	4,500,000	227,866
Disbursements:							
Personal services	-	-	-	-	-	976,139	-
Supplies	-	-	-	-	-	21,548	-
Other services and charges	-	-	-	-	-	3,430,848	85,461
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	4,428,535	85,461
Excess (deficiency) of receipts over disbursements	-	19,250	202,500	1,725	8,479,260	71,465	142,405
Cash and investments - ending	\$ 5,069	\$ 39,595	\$ 216,041	\$ 2,265	\$ 8,479,260	\$ 71,465	\$ 789,894

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff 457B Pn	Refunds	Settlement Hold	Blocking RR Crossing Fines	Natl Park Taxes	Domestic Violen	Stop Grant Pros
Cash and investments - beginning	\$ 1,818	\$ 26,994	\$ 13,074	\$ -	\$ -	\$ (55,045)	\$ (205)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	21,675	106,802	27,255
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	78	-	-	-
Other receipts	65,320	-	-	-	-	-	-
Total receipts	65,320	-	-	78	21,675	106,802	27,255
Disbursements:							
Personal services	-	-	-	-	-	134,075	25,246
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	5,447	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	67,138	-	-	78	21,675	-	-
Total disbursements	67,138	-	-	78	21,675	139,522	25,246
Excess (deficiency) of receipts over disbursements	(1,818)	-	-	-	-	(32,720)	2,009
Cash and investments - ending	\$ -	\$ 26,994	\$ 13,074	\$ -	\$ -	\$ (87,765)	\$ 1,804

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pros-IPAC Grant	Scaap Grant	Shf Dea Proceed	Bioterrorism Re	16.593 Ressubab	Suicide Grant	Med Res Core Gr
Cash and investments - beginning	\$ 10,000	\$ 4,568	\$ 275,031	\$ 53,571	\$ (24,288)	\$ 354	\$ 126,365
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,666	-	-	120,873	-	-	-
Charges for services	-	-	199,497	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	24,288	-	-
Total receipts	<u>8,666</u>	<u>-</u>	<u>199,497</u>	<u>120,873</u>	<u>24,288</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	675	-	-	-	-	-
Other services and charges	-	-	242,400	70,765	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	18,268	-	25,547	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>18,268</u>	<u>675</u>	<u>267,947</u>	<u>70,765</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(9,602)</u>	<u>(675)</u>	<u>(68,450)</u>	<u>50,108</u>	<u>24,288</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 398</u>	<u>\$ 3,893</u>	<u>\$ 206,581</u>	<u>\$ 103,679</u>	<u>\$ -</u>	<u>\$ 354</u>	<u>\$ 126,365</u>

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Fam & Child Grant	IN Ct Imprv Prj	Sunset Hill Far	Comm Emer Resp	SHSP Sub Grant	15.916 LWCF-PK 2018	Dunes Kank Grant
Cash and investments - beginning	\$ 26,152	\$ 5,460	\$ 207	\$ 10	\$ 31,696	\$ -	\$ 86,672
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	336	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,011	-	-
Total receipts	-	-	-	-	3,011	336	-
Disbursements:							
Personal services	5,266	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,011	5,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	31,696	-	-
Total disbursements	5,266	-	-	-	34,707	5,000	-
Excess (deficiency) of receipts over disbursements	(5,266)	-	-	-	(31,696)	(4,664)	-
Cash and investments - ending	\$ 20,886	\$ 5,460	\$ 207	\$ 10	\$ -	\$ (4,664)	\$ 86,672

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Coastal Grant	Pk-Brincka Grant	Sheriff Block Grant	Parks Grant	Pk-Brincka 2017	15.904 MOH-DNR 2017 GRANT	93.268 Hlth lic
Cash and investments - beginning	\$ 3,675	\$ 5,203	\$ 100,300	\$ -	\$ (58,125)	\$ -	\$ (388)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,000	58,125	33,879	32,160
Charges for services	-	-	-	-	-	29,603	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	5,000	58,125	63,482	32,160
Disbursements:							
Personal services	-	-	-	-	-	5,138	8,980
Supplies	-	807	-	5,000	-	-	823
Other services and charges	-	-	-	-	-	57,881	34,564
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	417
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	807	-	5,000	-	63,019	44,784
Excess (deficiency) of receipts over disbursements	-	(807)	-	-	58,125	463	(12,624)
Cash and investments - ending	\$ 3,675	\$ 4,396	\$ 100,300	\$ -	\$ -	\$ 463	\$ (13,012)

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	45.025 MOH IAC Grant	2012 Coastal Management Grant	Adult Home Det	PACT	Doc Juv Basic T	Family Ct Grant	Early Intervent
Cash and investments - beginning	\$ 307	\$ 1,086	\$ 55,867	\$ 134,255	\$ -	\$ 1,482	\$ 1,114
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	9,724	-	-	640,710	111,433	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,941	-	-	-
Other receipts	-	3	-	-	-	-	-
Total receipts	9,724	3	-	652,651	111,433	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,692	1,087	-	-	-	-	-
Other services and charges	2,043	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,754	-	-	-	-	-	-
Other disbursements	-	-	-	640,710	111,433	-	-
Total disbursements	5,489	1,087	-	640,710	111,433	-	-
Excess (deficiency) of receipts over disbursements	4,235	(1,084)	-	11,941	-	-	-
Cash and investments - ending	\$ 4,542	\$ 2	\$ 55,867	\$ 146,196	\$ -	\$ 1,482	\$ 1,114

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Int Grant	Dunn's Brg Park	Drug Ct-Testing	Health Perform	Fam Court Donation	OWI Fatal/Drugs	Cal Trail Grant
Cash and investments - beginning	\$ 1,479	\$ 11	\$ 11,473	\$ 5,189	\$ 22,803	\$ -	\$ 2,138
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,200	-	-	-	10,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,661	-
Total receipts	4,200	-	-	-	10,000	6,661	-
Disbursements:							
Personal services	-	-	-	-	9,146	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	114	-	-	-	-	4,527	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	114	-	-	-	9,146	4,527	-
Excess (deficiency) of receipts over disbursements	4,086	-	-	-	854	2,134	-
Cash and investments - ending	\$ 5,565	\$ 11	\$ 11,473	\$ 5,189	\$ 23,657	\$ 2,134	\$ 2,138

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	The JDC Mental	Project CARE	Qwest Prof	ICJI Grant	Health Dist 1	Val Rtry Lcl Gt	Pk-Arcellor Mittal Pond & Prai
Cash and investments - beginning	\$ 7	\$ 2,652	\$ 24	\$ 94	\$ 1	\$ 1	\$ 1,533
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,533
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	1,533
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(1,533)
Cash and investments - ending	\$ 7	\$ 2,652	\$ 24	\$ 94	\$ 1	\$ 1	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	IDVA Grant	Park Com Founda	IJCMH Grant	Adult Comm Corr	Court Comm Corr	Ad Prob Comm Corr	Hhs Grant Voter
Cash and investments - beginning	\$ 500	\$ -	\$ 5,264	\$ 68,450	\$ 73,585	\$ 76,481	\$ 4,144
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	227,250	56,572	170,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	100	-	-	-	-	-
Total receipts	-	100	-	227,250	56,572	170,000	-
Disbursements:							
Personal services	-	-	-	69,574	-	108,938	-
Supplies	-	-	-	739	-	3,048	-
Other services and charges	-	-	-	151,256	16,335	3,385	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	221,569	16,335	115,371	-
Excess (deficiency) of receipts over disbursements	-	100	-	5,681	40,237	54,629	-
Cash and investments - ending	\$ 500	\$ 100	\$ 5,264	\$ 74,131	\$ 113,822	\$ 131,110	\$ 4,144

PORTER COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Crumb Rub Grant	MOH Anderson Fo	Moh U-W Pwr Yth	Moh Arts Midwes	MOH PCCD Spark	LR&B Match Grnt	Totals
Cash and investments - beginning	\$ 146	\$ 1,898	\$ 2,000	\$ 553	\$ 6,685	\$ 413,143	\$ 121,703,601
Receipts:							
Taxes	-	-	-	-	-	-	320,214,648
Licenses and permits	-	-	-	-	-	-	1,909,792
Intergovernmental receipts	-	-	-	-	-	-	42,309,874
Charges for services	-	-	-	-	-	-	9,239,758
Fines and forfeits	-	-	-	-	-	-	2,090,186
Other receipts	-	-	-	-	-	-	74,314,366
Total receipts	-	-	-	-	-	-	450,078,624
Disbursements:							
Personal services	-	-	-	-	-	-	43,348,836
Supplies	-	-	-	-	-	106,433	6,633,854
Other services and charges	-	-	-	500	6,600	249,700	36,666,228
Debt service - principal and interest	-	-	-	-	-	-	7,189,735
Capital outlay	-	1,898	-	-	-	-	7,809,850
Other disbursements	-	-	-	-	-	56,777	349,072,230
Total disbursements	-	1,898	-	500	6,600	412,910	450,720,733
Excess (deficiency) of receipts over disbursements	-	(1,898)	-	(500)	(6,600)	(412,910)	(642,109)
Cash and investments - ending	\$ 146	\$ -	\$ 2,000	\$ 53	\$ 85	\$ 233	\$ 121,061,492

PORTER COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,139,169</u>	<u>\$ 1,562,300</u>

PORTER COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Porter County Jail Building Corporation	Porter County Jail Building	<u>\$ 2,948,000</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	\$ 1,341,800
Revenue bonds	\$30,000,000 County Revenue Bonds Series 2017	<u>29,520,000</u>	<u>2,069,719</u>
Totals		<u>\$ 49,520,000</u>	<u>\$ 3,411,519</u>

PORTER COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 7,936,187
Infrastructure	131,298,692
Buildings	74,985,674
Machinery, equipment, and vehicles	26,769,870
Construction in progress	<u>2,640,148</u>
Total capital assets	<u>\$ 243,630,571</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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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, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2018-001 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with Child Support Enforcement regarding Allowable Costs/Cost Principles. Consequently, we were unable to determine whether the County complied with those requirements applicable to the program.

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

As described in item 2018-001 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Child Support Enforcement. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Qualified Opinion on Child Support Enforcement

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the County's compliance with the requirements of its Child Support Enforcement regarding Allowable Costs/Cost Principles, and except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Child Support Enforcement for the year ended December 31, 2018.

Other Matters

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

Report on Internal Control over Compliance

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


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a material weakness.

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

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

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


Paul D. Joyce, CPA
State Examiner

May 9, 2019

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, 2018

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 2018	\$ -	\$ 7,639
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	FY 2018	-	12,777
School Lunch Program					
Total - Child Nutrition Cluster				-	20,416
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY 2018	-	2,217
Child and Adult Care Food Program (CACFP)					
Total - Department of Agriculture				-	22,633
<u>Department of Commerce</u>					
Coastal Zone Management Administration Awards	Indiana Department of Natural Resources	11.419	CZ644	-	58,125
Brincka Cross 2017					
Total - Department of Commerce				-	58,125
<u>Department of the Interior</u>					
Payments in Lieu of Taxes	Direct Grant	15.226	FY 2018	16,851	21,675
Payments in Lieu of Taxes (PILT)					
Historic Preservation Fund Grants-In-Aid	Indiana Department of Natural Resources	15.904	18-17-17FFY-01	-	29,603
MOH DNR Grant					
Outdoor Recreation Acquisition, Development and Planning	Indiana Department of Natural Resources	15.916	1800591	-	336
LWCF Grant					
Total - Department of the Interior				16,851	51,614
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-17-9752	-	106,802
Domestic Violence Grant					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-18-12252	-	27,255
STOP Grant					
Court Appointed Special Advocates	Indiana Supreme Court	16.756	FY 2018	-	46,850
Court Appointed Special Advocates (CASA)					
Equitable Sharing Program	Direct Grant	16.922	IND 6400000	-	267,947
Federal Forfeitures - County Sheriff					
Total - Department of Justice				-	448,854
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Highway Planning and Construction					
(Federal-Aid Highway Program) Detour Reimbursement			DES 1006750	-	62,587
Highway Planning and Construction					
(Federal Aid Highway Program) Smoke/Division			DES 1297541	-	31,104
Highway Planning and Construction					
(Federal Aid Highway Program) Inspections 2014-2017			DES 1382092	-	13,012
Highway Planning and Construction					
(Federal-Aid Highway Program) Bridge #62			DES 1383364	-	15,647
Highway Planning and Construction					
(Federal-Aid Highway Program) 100 S			DES 1401029	-	156,190
Highway Planning and Construction					
(Federal-Aid Highway Program) Inspections 2018-2021			DES 1592163	-	78,331
Highway Planning and Construction					
(Federal-Aid Highway Program) Willowcreek			DES 1700500	-	44,101
Total - Highway Planning and Construction				-	400,972
Total - Highway Planning and Construction Cluster				-	400,972

PORTER COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2018

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
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	FY 2018	-	5,940
Total - Highway Safety Cluster				-	5,940
Total - Department of Transportation				-	406,912
<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	-	9,724
Total - National Endowment for the Humanities				-	9,724
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Centers for Disease Control and Prevention	Indiana State Department of Health	93.074	Contract #22910 & 26978	-	120,873
Immunization Cooperative Agreements Health IIC Grant	Indiana State Department of Health	93.268	H23IP000723 and NH23IP000723	-	26,873
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds Immunization Program	Indiana State Department of Health	93.539	H23IP000723 and NH23IP000723	-	5,286
Child Support Enforcement Courts IV-D Clerk IV-D Prosecutor IV-D Indirect Costs IV-D	Indiana Department of Child Services	93.563	Circuit Court County Clerk County Prosecutor Indirect Costs	- - - -	115,707 101,000 547,374 171,821
Total - Child Support Enforcement				-	935,902
Total - Department of Health and Human Services				-	1,088,934
<u>Department of Homeland Security</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Disaster Grants	Indiana Department of Homeland Security	97.036	385PA436300000	-	10,266
Emergency Management Performance Grants EMA Performance Grant	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	69,646
Total - Department of Homeland Security				-	79,912
Total federal awards expended				\$ 16,851	\$ 2,166,708

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, 2018. 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?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

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

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

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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-001

Subject: Child Support Enforcement - Allowable Costs/Cost Principles

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Numbers and Years (or Other Identifying Numbers): Circuit Court, County Clerk, County Prosecutor, Indirect Costs

Pass-Through Entity: Indiana Department of Child Services

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Modified Opinion

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the Clerk of the Circuit Court's (Clerk) office, the County Prosecuting Attorney's (Prosecutor) office, and County Auditor's office (Auditor) in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Clerk

Personal services amounts were reported on the Monthly Expense Claim for Title IV-D Expenditures. The Clerk's employees maintained a Personal Activity Report for their hours spent on child support activities, which was the base amount used to calculate the number of IV-D hours. The child support hours reported were based on a time study performed quarterly for each employee. The Clerk did not retain the supporting documentation for the first three quarters of 2018. Therefore, we were unable to determine compliance with the Allowable Costs/Cost Principles compliance requirement.

These errors resulted in known questioned costs of \$40,460.

Prosecutor

Personal services amounts were reported on the Monthly Expense Claim for Title IV-D Expenditures. The Prosecutor's office claimed one employee's portion of the gross pay, without any supporting documentation for the time spent on child support program activities. Therefore, we were unable to determine compliance with the Allowable Costs/Cost Principles compliance requirement.

The Prosecutor failed to comply with the Allowable Costs/Cost Principles compliance requirement for telephone and postage costs. The costs were reimbursed to the Prosecutor; however, those costs were also included in the Cost Allocation Plan for indirect costs of the Child Support Enforcement program. Based on a recommendation from the Indiana Department of Child Services, the Prosecutor's office stopped requesting postage and telephone on the Monthly Expense Claims starting in August 2018.

These errors resulted in known questioned costs of \$16,387.

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

Auditor

A consultant prepared the County-Wide Central Services Cost Allocation Plan (CAP) for indirect costs charged to the program. Allowable expenditures of the County departments were allocated based on available, meaningful, and auditable allocation statistics that match the service provided to the service received.

Instances occurred when the incorrect allocation basis units were used in the CAP. The number of non-salary financial transactions had not been updated from the prior year's CAP. Square footage was not updated from a prior year's CAP. These errors affected multiple departments and resulted in net decreases to the indirect costs allowed by the County. The consultant subsequently prepared a revised CAP with the applicable corrections.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls, noncompliance, and failure to retain appropriate documentation to support compliance were systemic issues throughout the audit period.

The lack of controls for the allocation basis was a systemic issue throughout the audit period. The noncompliance for the indirect costs was isolated to the allocation basis and to those departments affected by the errors.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.333 states in part:

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

2 CFR 200.403 states in part:

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

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

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Appendix V to Part 200 states in part:

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

Cause

The County had not developed a system of internal controls that would have ensured compliance and ensured that adequate supporting documentation was maintained and available for audit regarding compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement could have resulted in the loss of federal funds to the County. Additionally, the failure to retain and provide appropriate supporting documentation prevented the determination of the County's compliance with the Allowable Costs/Cost Principles compliance requirement.

Questioned Costs

Known question costs of \$56,847 were identified as detailed in the *Condition*.

Recommendation

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

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

Our tests of the allowable costs/cost principles requirements resulted in the revision of the cost allocation plan by the consultant in two separate instances. These compliance issues regarding the basis used for the cost allocation plan were not detected by the County during their internal control procedures. Therefore, we determined that the internal controls over the basis were not effective and there was a reasonable possibility that material noncompliance occurred and was not prevented, detected, or corrected, on a timely basis.

AUDITEE-PREPARED DOCUMENTS

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

COUNTY - PORTER



**Porter County
Clerk's Office**
16 Lincolnway • Suite 209
Valparaiso, Indiana 46383

Jessica A Bailey

Clerk of the Circuit and Superior Courts

Telephone
(219) 465-3450

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Jessica Bailey
Contact Phone Number: 219-465-3463

Status of Audit Finding:

Following the 2017 audit, Former Clerk Martin instructed the person dispersing funds to have a non-dispersing person verify the transaction (check register, dollar amount, and individual). The non-dispersing individual verifies by writing their initials. Following the verification, the transaction is then uploaded to Chase Positive Pay. Beginning in 2019, I have been working with Accounting to learn the current process and work on procedures to be more streamlined and accountable in the future.

A handwritten signature in cursive script that reads "Bailey".

Clerk of the Circuit and Superior Courts
April 8, 2019

COUNTY - PORTER



Porter County
Clerk's Office
16 Lincolnway • Suite 209
Valparaiso, Indiana 46383

Jessica A Bailey
Clerk of the Circuit and Superior Courts

Telephone
(219) 465-3450

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Jessica Bailey
Contact Phone Number: 219-465-3463

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Shortly after taking office in 2019 I instructed the Accounting Coordinator, who oversees the Monthly Expense Claim for Title IV-D, to begin working with Dossett Consulting to coordinate a time study. This time study will determine the Personal Activity Report for Clerk staff. These time studies are scheduled to be completed one time each quarter for a two-week time span. Copies of the time study are currently and will continue to be sent electronically to Dossett Consulting creating a paper trail for future needs as well as stored electronically on the Porter County computer system.

Anticipated Completion Date: Already Underway

(Signature)

Clerk of the Circuit and Superior Courts

(Title)

(Date)

Porter County is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, age, national origin, disability, military status, genetic testing, pregnancy, sexual orientation or any other unlawful bias.

PORTER COUNTY PROSECUTING ATTORNEY

OFFICE OF CHILD SUPPORT ENFORCEMENT

157 S. Franklin
Valparaiso, Indiana 46383
Phone: 219-465-3405/Fax: 219-465-3689
Email: childsupport@porterco.org
Website: www.porterco.org

Gary S. Germann
Prosecuting Attorney

Laura A. Bernacki Stafford
Child Support Director

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Laura A. Bernacki Stafford, IVD Director/DPA
Contact Phone Number: 219-465-3405

Views of the Official: We concur with the findings with regard to the Prosecutor.

Description of Corrective Action Plan:

1. With regard to the concerns about supporting documentation, that employee is no longer employed by the Prosecutor's Office. In addition, effective January 1, 2019, there are no employees in the Prosecutor's Office performing IVD duties that are not 100% IVD.


Anticipated Completion Date: Already completed effective January 1, 2019.

2. With regard to the telephone and postage costs, once it was determined that these costs were being included in the indirect costs, the Prosecutor's Office stopped claiming them as direct costs starting in August 2018.

Anticipated Completion Date: Already completed effective August 1, 2018.



Laura A Bernacki Stafford
IVD Director



Gary S. Germann
Elected Prosecutor

May 8, 2019



Vicki Urbanik, CPA, CGFM
Auditor

(219) 465-3445

CORRECTIVE ACTION PLAN

FINDING 2018-001 (Auditor portion)

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

Views of Responsible Official:

With one exception, audits of Porter County since at least 2013 have included a finding that the county lacks internal controls over its Cost Allocation Plan (CAP), which is prepared by a contracted firm (Dossett Consulting LLC). We take audit findings very seriously, and in every year since taking office, my team and I have placed a priority on implementing and strengthening internal controls in various aspects of the Auditor's Office. The CAP has been no exception.

Although there were no audit findings affecting the Auditor's Office in 2018, our office nonetheless implemented additional controls over the CAP by developing a "Cost Allocation Plan Auditor Review Worksheet." This worksheet is intended to provide consistency with our reviews of the CAP each year and is based largely on feedback provided by the SBOA audit teams. It has always been our understanding that we are not expected to verify every figure contained in the CAP, but to provide a review to give reasonable assurance that the plan is materially correct. (A typed version of the 2018 worksheet is included in this Corrective Action Plan).

Because we have taken steps to improve our annual review of the CAP each year, we disagree with the audit finding that we lack internal controls over the CAP. We do not believe that the discrepancies noted in the finding rise to the level of a material weakness in our internal controls.

The Auditor portion of Finding 2018-001 found that the consultant did not update the non-salary financial transactions or the square footage from a prior year CAP. The finding also notes that the consultant prepared a revised CAP with the applicable corrections during the audit process.

Square Footage and Transactions

As noted in our worksheet, allocation basis units pertaining to Auditor claims and payroll, IT computer units, and print shop output were reviewed to determine if the figures were updated and if not, if they needed to be. Building square footage was not selected for the worksheet review, but in order to prepare this Corrective Action Plan, I reviewed those figures.

The square footage discrepancy appears to be limited to two figures found in the CAP's allocation for the County Commissioners II cost center, specifically, for the Courthouse and the Annex facilities. Dossett's source document shows that total allocation amounts for the Courthouse and Annex should be 27,759 and 12,768 respectively. These are, in fact, the allocation amounts found elsewhere in the CAP, specifically, for the Jail general fund, the Cumulative Capital Development fund, the Jail Building Lease fund, and equipment and building depreciation.

What appears to have happened in the County Commissioners II schedule (page 104) is that Dossett transferred the "All Other Departments" figure contained in his source document to the same category in the CAP, without including the Juvenile Probation square footage that is separately listed in the source document. A similar omission can be found in the Courthouse allocations (page 103): Both the source document and the CAP have an "All Other Departments" category, but the source document contains additional square footage for the courts that was omitted in the CAP. The omissions resulted in two lower square footage figures in the Commissioners II schedule than in the other schedules.

The audit finding noted that square footage had not been updated from a prior CAP. Dossett annually meets with the Facilities Department as part of the CAP preparation. Facilities staff confirmed that they provide Dossett with square footage on a building by building basis. The square footage has been unchanged for the years in question (calendar years 2015 and 2016). In fact, a quick review of the 2012 CAP for use in 2014 shows the same square footage units were used then. This is not unexpected, since the overall building square footage for the facilities in the CAP have been unchanged.

Regarding the non-salary transaction amounts being duplicated from 2015 to 2016, it appears the discrepancy is in the postage allocations in the Commissioners' General Fund expenditures (page 93). The total number of A/P transactions did change from the prior year, from 32,734 transactions in 2015 to 32,755 in 2016. However, the "All Other Departments" figure stayed the same between the two years, which would be a highly unlikely. After the correction was made, the "All Other Departments" total was adjusted to 23,671, resulting in a total of 26,899 units.

While we need more information to know exactly how the square footage and A/P adjustments impacted the CAP, we do question if the changes were material. It appears that the total allocation for the postage, after the correction, went from 203,528 to 203,584. The total square footage cost allocations went from \$527,877 to \$528,038 (Courthouse) and from \$127,082 to \$127,120 (Annex).

Description of Corrective Action Plan:

We will continue to conduct our analysis using our "CAP Auditor Review Worksheet," expanding the review over the allocation basis units, and refining the worksheet as needed. We will conduct our review prior to the CAP's submission. We will document initial discrepancies and the consultant's responses. We will also meet with the consultant to jointly sign a new attestation checklist. While staffing and time limitations will not allow us to request and review all of the consultant's work files, we will provide a review that gives us reasonable assurance that the plan is generally accurate and complete.

Anticipated Completion Date: For expenditures for the year ending 2018 for use beginning Jan. 1, 2019.

Vicki Urbanik

(Signature)

Porter County Auditor

(Title)

May 9, 2019

(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/>.