

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
LAPORTE COUNTY, INDIANA
January 1, 2018 to December 31, 2018



FILED
07/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	JoEileen Winski	01-01-17 to 12-31-20
County Treasurer	Lynne Spevak	01-01-17 to 12-31-20
Clerk of the Circuit Court	Kathleen A. Chroback	01-01-17 to 12-31-20
County Sheriff	John T. Boyd	01-01-15 to 12-31-22
County Recorder	Lois Sosinski	01-01-17 to 12-31-20
County Prosecutor	John M. Espar John Lake	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Richard Mrozinski Vidya Kora	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Randy Novak	01-01-18 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Report on the Financial Statement

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 29, 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 29, 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 LAPORTE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Laporte County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated May 29, 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002.

Laporte County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

May 29, 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.

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

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
Inmate Trust Fund	\$ 29,479	\$ 817,206	\$ 788,494	\$ 58,191
Clerk's Cash Book	2,771,251	8,048,764	7,821,693	2,998,322
Sheriff's Commissary Fund	78,707	366,954	307,685	137,976
General Fund	8,052,518	43,344,129	43,209,690	8,186,957
Sheriff Accident Report Fund	9,560	1,895	2,035	9,420
Spay & Neuter Fund	12,695	11,485	120	24,060
Campaign Finance Enforcement	520	-	-	520
LIT- Economic Development	2,104,775	5,632,361	4,757,187	2,979,949
County Child Advocacy	1,844	20	-	1,864
City&Town Court Cost Fund	25,631	27,113	-	52,744
Clerks Record Perpetuation	165,443	79,039	49,831	194,651
Community Corrections Commissary fund	70,188	63,520	54,851	78,857
County Option Dog Tax	8,793	4,945	1,156	12,582
Sales Disclosure	79,479	12,330	2,976	88,833
Cumulative Bridge Fund	2,156,087	926,911	488,638	2,594,360
Cty Cumulative Capital Devel.	853,715	647,148	821,671	679,192
County Drug Free Comm. Fund	59,477	53,473	104,250	8,700
Economic Development Fund	9,125	249,467	139,913	118,679
Local Emerg Plan&Right To Know	45,308	8,144	5,908	47,544
Co. Extradition Fund	56,054	1,000	-	57,054
Fire Arms Training Fund	52,553	26,510	15,831	63,232
General Drain Improve. Fund	65,936	108,535	88,783	85,688
County Health Dept.	397,519	1,816,430	1,654,883	559,066
County Identification Sec Prot	13,493	15,239	11,770	16,962
Excess Levy Fund	1,623,592	-	968,377	655,215
Local Rd&St	504,108	1,289,458	797,778	995,788
Major Cumulative Bridge Fund	1,705,413	639,320	1,055,691	1,289,042
Major Moves Fund	7,058,099	33,670	-	7,091,769
County Corrections Fund	58,866	76,047	50,804	84,109
County Highway	5,352,565	5,617,764	4,371,530	6,598,799
Omitted Property	611,220	127,283	83,145	655,358
Park & Rec Non Reverting	65,258	-	40,382	24,876
Real Estate Endorsement Fee	15,165	23,170	2,697	35,638
Emergency Reserve Fund	5,853,216	-	939,657	4,913,559
Investment Reassess Fund 2015	916,244	771,190	591,934	1,095,500
Recorder's Record Perpetuation	228,414	277,446	170,403	335,457
River Boat Admissions Tax	4,555,209	7,216,375	3,273,567	8,498,017
Sex and Violent Offender Admin	23,035	10,480	3,574	29,941
Solid Waste User Fees	58,690	2,495,705	2,495,705	58,690
Supplemental Public Defender	6,204	235,607	-	241,811
Excess Tax	4,624,212	493,386	522,125	4,595,473
Surveyor's Corner Perpetuation	49,611	75,525	54,785	70,351
Tax Sale Redemption	55,564	943,929	979,858	19,635
Tax Sale Surplus	3,474,891	3,245,991	3,517,249	3,203,633
Indiana Local Health Dept Trus	43,371	45,759	73,048	16,082
Unsafe Building Fund	18,402	17,162	-	35,564
Vehicle Inspection Fund	7,471	2,615	5,787	4,299
Commissioner Sale Fund	71,326	-	-	71,326
Gal/Casa Guardian User Fee Fd.	1,450	-	-	1,450
County 911	1,422,495	1,777,662	1,829,002	1,371,155
Lp Co Pioneer Cemetary Comm	97,263	136,242	41,315	192,190
Co. User Fee Fund	442,311	197,878	333,151	307,038
Ditch Maintenance Fund	839,984	41,179	174,354	706,809

LAPORTE 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
Cap. Improv. Hotel-Motel Tax	-	1,694,184	1,694,184	-
LP Animal Control Citation Fee	4,931	1,217	-	6,148
Animal Shelter Donations	94,720	122,974	127,347	90,347
Group Health Ins Fund	3,675,422	10,234,874	11,559,216	2,351,080
Payroll	113	20,997,758	20,997,871	-
Payroll Deductions Fund	188,393	30,281,728	30,434,219	35,902
Sheriffs Pension Fee Fund	40,927	5,721	-	46,648
NEW SETTLEMENT FUND	(2,559)	121,641,040	121,638,481	-
Commercial Vehicle Excise	-	776,227	776,227	-
Excise Fund	-	13,097,957	13,097,957	-
Excess Sanitation	1,405	-	-	1,405
Laporte Delinquent Sanitation	746	8,280	8,280	746
Fin. Institution Guaranteed Fd	-	656,723	656,723	-
Fines & Forfeitures	2,547	6,636	7,329	1,854
Infraction Judgement	26,456	157,754	162,208	22,002
Overweight Fund	897	231	1,128	-
Special Death Benefit Fees	1,830	13,000	13,050	1,780
State Sales Disclosure Fund	2,120	12,330	12,620	1,830
Coroners Education Fund	2,358	14,483	14,744	2,097
Interstate Compact Fee Fund	250	1,375	813	812
Mortgage Recording Fee Fund	1,543	8,600	8,583	1,560
DLGF Homestead Property Databa	335,486	680,122	885,389	130,219
Sex & Violent Offender - State	124	1,165	1,122	167
Child Restraint Fee	50	1,950	1,850	150
Educational Plate Fund	19	1,575	1,575	19
CAGIT Distribution	2	717	717	2
93.563 Prosecutor PCA Fund	50	2,714	-	2,764
Clerk ARRA Fund	98	-	98	-
Title IV-D Incentive	358,968	48,440	10,333	397,075
Pros Title 4D Incentive 10-99	612,454	72,909	126,579	558,784
Clerk Title 4D Incentive 10-99	337,057	48,538	28,731	356,864
Neil Thompson Scholarship Fund	21,622	18,386	5,500	34,508
Neil Thompson Scholarship Investment	67,631	225	-	67,856
Community Corrections Resident Fund	7,872	13,694	10,986	10,580
Treasurer Cash Book	6,470,432	3,095,071	6,470,432	3,095,071
Co Elected Officials Training	21,967	15,514	5,862	31,619
Prosecutor Forfeiture	-	3,544	-	3,544
SUP CT #4 ADMIN FEES	392,114	60,184	107,368	344,930
CIR CT JUV ADMIN FEES	66,527	750	-	67,277
Park Dept Special Non Oper Fd	176,170	73,938	97,242	152,866
COUNTY MATCH -JUV ACCT GRANT	24	-	-	24
JSC RESIDENTS ED FUND	6,301	11,620	13,462	4,459
Dorothy S Crowley Juv Ser Cntr	5,646	1,046	2,429	4,263
Contractor Registration Fee	121,639	72,550	168,348	25,841
LPC Adult Probation Supp	542,128	297,922	365,198	474,852
Suppl.Juvenile Circuit Court	3,899	7,980	4,961	6,918
PIONEER CEMETERY DONATION FUND	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	5,945	2,625	-	8,570
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	13,017	272,418	246,545	38,890
Lp Co. Alcohol & Drug Ser. Fee	1,433	151,230	152,663	-
Domestic Relations	82,828	21,796	13,662	90,962
Law Enforce Contin Education	261,659	17,018	13,179	265,498
Eleven Co. Drainage Bd. Fund	106	-	-	106

LAPORTE 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
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	4,761	8,493	2,874	10,380
GPS Probation Tracking	628	-	-	628
Problem Solving Court	7,190	73,850	56,530	24,510
Kankakee River Maintenance	900	-	-	900
Communicable Disease	160,972	61,975	56,827	166,120
Serv-Safe NonReverting	3,324	2,800	2,400	3,724
Water Lab Non Reverting Fund	178,198	127,092	58,453	246,837
CUM BRIDGE INVESTMENT	2,000,000	-	-	2,000,000
MAJOR BRIDGE INVESTMENT	6,500,000	-	-	6,500,000
KIDC Project TIF	151,722	138,326	151,353	138,695
400 N & 950 W PROJECT #2	1,375	-	-	1,375
GIS Copy Supply	114	-	-	114
Sale Of County Owned Property	64,481	-	-	64,481
Fair Ground Improvements	-	250,000	125,121	124,879
Community Corrections Building	158,303	-	-	158,303
Kingsbury Ind Pk Economic Dev	138,180	-	9,164	129,016
3-County Drainage Board	7,971	-	-	7,971
Community Sign Fund	574	-	-	574
Coroner Autopsy Fund	5,725	27,100	30,100	2,725
Jury Fee Fund	(140)	95,330	95,190	-
Forensic Scanner Lease Fund	-	3,935	-	3,935
Lp Co Haz. Mat. Team Donations	12,633	19,672	21,350	10,955
E.M.S. Donations	12,782	206,308	6,379	212,711
Sheriffs Donation Fund	16,623	50,220	730	66,113
Civil Def Donation Fund	60	-	-	60
Ruth Rohrabough Memorial Fund	52,728	-	-	52,728
Bicentennial Fund 2016	923	-	-	923
Sidewalk Project Donation Fund	3,565	-	-	3,565
Disaster Relief Donation Fund	996	-	996	-
911 Donation Fund	337	50	339	48
EMS Public Outreach NR Fund	7,895	8,765	8,662	7,998
Reentry Court Incentive Fund	1,105	-	88	1,017
Health Dept Donation Fund	21	-	-	21
Win Tax Fund/Riverboat	989,569	406,323	771,255	624,637
Telephone Commissions Fund	4,113	-	-	4,113
I94 US ROUTE 421 TIF	450,949	297,365	636,356	111,958
Rolling Prairie Sewer Project	91,357	-	63,078	28,279
US 421 Storm Water Project	6,530	-	-	6,530
I94 US Route 421 Tif 2	334,593	208,999	215,625	327,967
39 North TIF	11,315	45,023	-	56,338
Co. Liability Insurance	230,276	1,907,621	1,844,651	293,246
Fair Security Fund	1	26,601	26,601	1
COMMUNITY Corrections Fund	6,168	1,015,572	981,873	39,867
The Nova Fund	137,055	94,809	48,198	183,666
Jsc Elect Monitor & Home Deten	9,062	246	-	9,308
Co. Sheriff Cont Education	51,796	42,037	56,889	36,944
Subdivision Bond Trust Fund	40,176	-	-	40,176
Corporate General Settlement	19,929	-	-	19,929
Over Collect. Homestead Credit	5,225	-	-	5,225
Michigan Township Poor Relief	10,000	-	-	10,000
Michigan City Del. Sanitation	1,054	3,146	3,146	1,054
Delinquent Garbage	8	-	-	8
Excess Ditch	286	-	-	286
Weed Cutting Assessment	-	10,374	10,374	-

LAPORTE 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
Kingsford Heights Delinq. Sani	168	-	-	168
BPPE Late Fees	3,975	3,450	-	7,425
Westville Delq Sanitation	-	699	699	-
CIR CT ADULT TRANSFER FEES	1,844	-	-	1,844
SUP CT #4 TRANSFER FEES	10,416	1,375	688	11,103
LIT Certified Shares Dist	-	11,665,506	11,665,506	-
LIT Economic Development Dist	-	10,602,188	10,602,188	-
Regional Planner	337,068	223,826	78,027	482,867
Edward Byrne Justice Grant	45	-	-	45
Lepc-Hmta Planning Grant	7	-	-	7
Lepc-Hmta Training Grant	1,967	-	-	1,967
Law Enforcement Fund	130	-	-	130
Prosec. Victim Advocate Grant	(24,478)	173,634	117,455	31,701
Adult Protective Services	(50,999)	320,364	354,212	(84,847)
Jsc Food Program	10,164	21,332	29,660	1,836
Pre-Disaster Mitigation Grant	(4,180)	4,180	-	-
CMAQ E-85 Fuel Grant 15	(2,368)	14,161	13,184	(1,391)
Countywide Sign Grant	(13,278)	3,421	-	(9,857)
Bridge Inspection Grant	10,568	-	-	10,568
CMAQ Lincoln Trail Grant	(52,244)	164,222	104,877	7,101
Sidewalk Improvement Grant	(20,590)	50,323	144,651	(114,918)
Johnson Rd Intersection Grant	(5,365)	226,151	274,587	(53,801)
Otis Road Bridge Grant	(3,813)	59,027	59,420	(4,206)
CR 875 Bridge #18 Grant	(30,014)	68,261	310,501	(272,254)
Adult Drug Court Grant	(10,481)	38,024	54,971	(27,428)
DUI Task Force Indiana 16	(27)	-	-	(27)
ICAC Prosecutor Grant	(86,192)	174,301	144,212	(56,103)
Marquette Greenway Grant	(20,410)	63,638	40,384	2,844
Franklin Street Bridge Grant	(172,000)	266,000	94,000	-
DUI Task Force Indiana 17	(490)	-	-	(490)
Economic Dev Corridor Grant	(18,946)	94,654	74,955	753
Pavement Maintenance Grant	(64,490)	58,712	-	(5,778)
Public Health Preparedness Gr	(145)	-	8,438	(8,583)
Homeland Security Grant 2016	(13,975)	13,516	-	(459)
DUI Task Force Summer Grant	(63)	-	-	(63)
Wayfinding Signage Grant	(8,660)	29,941	53,753	(32,472)
Trail Creek Bank Grant	(38,890)	45,000	6,110	-
EMA Performance Grant	(4,725)	4,725	-	-
Operation Pull Over Grant 2018	(9,944)	25,904	18,173	(2,213)
Pub Health Preparedness Grant	(8,308)	11,640	9,670	(6,338)
DUI Task Force Indiana 18	(4,975)	34,767	29,827	(35)
Juv Justice Jeopardy Grant	-	18,750	19,750	(1,000)
Trauma Informed ACEs Grant	-	370	370	-
Community Crossing Grant	-	547,072	547,072	-
DUI Task Force Summer 18	-	3,360	3,360	-
Public Health Preparedness 18	-	9,625	-	9,625
IN Lake MI Beach Grant 18	-	5,752	883	4,869
Luhr Co Park Grant	-	-	92,473	(92,473)
Court Improvement Program 19	-	-	500	(500)
Lofgren Rd Intersection Grant	-	-	5,084	(5,084)
Countywide Bridge Insp Grant	-	18,660	23,325	(4,665)
Public Health Preparedness 17	19	14,781	-	14,800
NON REVERTING MS4 FUND	64,602	18,405	27,980	55,027
Pictometry Fund	3,384	-	-	3,384
MS4 Bond Fund	10,000	-	-	10,000
MS4 Entity Participation Fund	56,258	32,448	1,373	87,333

LAPORTE 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
JCC Discretionary Grant	-	11,620	9,201	2,419
EMS Healthcare Fndn Grant	-	37,500	37,491	9
Adult CTP Grant	32,576	3,125	2,979	32,722
Comm. Corrections State Grant	48,535	650,531	707,336	(8,270)
Juv. Service Cntr State Grants	61,798	34,163	52,015	43,946
Fire&Bldg Svcs Training Grant	144	-	-	144
Recycled Road Fund	23	-	-	23
Co-Op Ext & 4H Build Indiana	14,176	-	-	14,176
First Responder Equip Grant	774	-	-	774
Co. Hlth Environmental Fund	59,287	-	-	59,287
COMM CORR SUB ABUSE GRANT	82	-	-	82
Neighborhood Court Fund	1,829	300	270	1,859
Emergency Mgmt Performance Gr	-	47,392	47,392	-
Gal/ Casa Grant	-	51,587	51,587	-
Court Interpreter Grant 12	4	-	-	4
Sheriff's Award Fund	1	-	-	1
Court Interpreter Grant 13	8	-	-	8
Court Reform Grant 13	2,239	-	-	2,239
IN Lake Michigan Coastal Grant	130	-	-	130
Public Health Prep Grant 15	3,759	-	-	3,759
Adult Guardianship Fund	83,496	75,000	138,522	19,974
Indiana Lake Michigan Beach 14	5,597	-	-	5,597
Problem Solving Court Grant 14	285	-	-	285
EMPG Competitive Grant	1	-	-	1
Local Health Maint Fund	12,226	85,672	94,419	3,479
Marine Patrol Grant 15	5,619	-	-	5,619
Drug Prosecution Grant	140	4,137	4,088	189
Family Court Grant 16	66	-	-	66
Gal Casa Capacity Bldg Grant	-	17,193	17,193	-
Court Interpreter Grant 16	128	-	-	128
Adult Probation State Grant	22,827	71,719	36,443	58,103
JDAI Grant 16	131	-	131	-
Court Recidivism State Grant	(7,432)	42,500	26,378	8,690
Neighborhood Acct Board Grant	1	-	-	1
LARE Trail Creek Grant	(50,424)	50,424	-	-
Child Restraint Dist Grant	(1,845)	-	2,767	(4,612)
Family Court Grant 17	5,428	-	5,428	-
Sheriff's HIDTA Lease Program	(901)	13,290	12,183	206
Child Passenger Safety Grant	11	-	-	11
IN Lake Michigan Beach 17	(469)	469	-	-
Problem Solving Court Grant 17	3,986	-	3,530	456
Pacifier Grant	-	2,500	2,500	-
JDAI Grant 17	22,292	22,764	45,056	-
Court Improvement Pro Grant 17	(1,300)	6,800	5,500	-
Cribs for Kids Grant Fund	8,000	19,000	15,997	11,003
Family Court Grant 18	-	5,000	1,905	3,095
Court Interpreter Grant 18	-	5,912	6,280	(368)
JDAI Performance Grant	-	39,450	24,512	14,938
Marine Patrol Grant 18	-	3,750	3,997	(247)
JDAI Grant 18	-	22,574	7,844	14,730
Totals	\$ 82,929,099	\$ 324,370,763	\$ 324,308,358	\$ 82,991,504

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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:

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursement grants. The reimbursement for expenditures made by the County was not received by December 31, 2018.

Note 8. Other Postemployment Benefits

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

OTHER INFORMATION - UNAUDITED

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

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

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

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

	Inmate Trust Fund	Clerk's Cash Book	Sheriff's Commissary Fund	General Fund	Sheriff Accident Report Fund	Spay & Neuter Fund
Cash and investments - beginning	\$ 29,479	\$ 2,771,251	\$ 78,707	\$ 8,052,518	\$ 9,560	\$ 12,695
Receipts:						
Taxes	-	-	-	30,485,663	-	-
Licenses and permits	-	-	-	45,218	-	11,485
Intergovernmental receipts	-	-	-	2,385,214	-	-
Charges for services	817,206	-	366,954	5,662,051	1,895	-
Fines and forfeits	-	-	-	615,583	-	-
Other receipts	-	8,048,764	-	4,150,400	-	-
Total receipts	817,206	8,048,764	366,954	43,344,129	1,895	11,485
Disbursements:						
Personal services	-	-	-	32,098,646	-	-
Supplies	-	-	307,685	1,746,919	2,035	120
Other services and charges	-	-	-	7,748,533	-	-
Capital outlay	-	-	-	543,939	-	-
Other disbursements	788,494	7,821,693	-	1,071,653	-	-
Total disbursements	788,494	7,821,693	307,685	43,209,690	2,035	120
Excess (deficiency) of receipts over disbursements	28,712	227,071	59,269	134,439	(140)	11,365
Cash and investments - ending	\$ 58,191	\$ 2,998,322	\$ 137,976	\$ 8,186,957	\$ 9,420	\$ 24,060

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

	Campaign Finance Enforcement	LIT- Economic Development	County Child Advocacy	City&Town Court Cost Fund	Clerks Record Perpetuation	Community Corrections Commissary fund
Cash and investments - beginning	\$ 520	\$ 2,104,775	\$ 1,844	\$ 25,631	\$ 165,443	\$ 70,188
Receipts:						
Taxes	-	5,629,826	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	2	63,520
Fines and forfeits	-	-	-	27,113	-	-
Other receipts	-	2,535	20	-	79,037	-
Total receipts	-	5,632,361	20	27,113	79,039	63,520
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	4,757,187	-	-	49,831	54,851
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,757,187	-	-	49,831	54,851
Excess (deficiency) of receipts over disbursements	-	875,174	20	27,113	29,208	8,669
Cash and investments - ending	\$ 520	\$ 2,979,949	\$ 1,864	\$ 52,744	\$ 194,651	\$ 78,857

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

	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund	Cty Cumulative Capital Devel.	County Drug Free Comm. Fund	Economic Development Fund
Cash and investments - beginning	\$ 8,793	\$ 79,479	\$ 2,156,087	\$ 853,715	\$ 59,477	\$ 9,125
Receipts:						
Taxes	-	-	792,174	591,905	-	-
Licenses and permits	4,945	-	-	-	-	-
Intergovernmental receipts	-	-	73,934	55,243	-	-
Charges for services	-	12,330	-	-	-	42,699
Fines and forfeits	-	-	-	-	53,473	-
Other receipts	-	-	60,803	-	-	206,768
Total receipts	4,945	12,330	926,911	647,148	53,473	249,467
Disbursements:						
Personal services	-	-	156,726	-	-	-
Supplies	1,156	2,976	319,020	821,671	104,250	-
Other services and charges	-	-	12,892	-	-	139,913
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,156	2,976	488,638	821,671	104,250	139,913
Excess (deficiency) of receipts over disbursements	3,789	9,354	438,273	(174,523)	(50,777)	109,554
Cash and investments - ending	\$ 12,582	\$ 88,833	\$ 2,594,360	\$ 679,192	\$ 8,700	\$ 118,679

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

	Local Emerg Plan&Right To Know	Co. Extradition Fund	Fire Arms Training Fund	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot
Cash and investments - beginning	\$ 45,308	\$ 56,054	\$ 52,553	\$ 65,936	\$ 397,519	\$ 13,493
Receipts:						
Taxes	-	-	-	-	1,419,682	-
Licenses and permits	-	-	26,510	-	-	-
Intergovernmental receipts	-	-	-	-	132,501	-
Charges for services	-	-	-	-	259,558	15,239
Fines and forfeits	-	1,000	-	-	-	-
Other receipts	8,144	-	-	108,535	4,689	-
Total receipts	8,144	1,000	26,510	108,535	1,816,430	15,239
Disbursements:						
Personal services	-	-	-	-	1,521,554	-
Supplies	5,908	-	15,831	88,783	36,520	11,770
Other services and charges	-	-	-	-	96,809	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,908	-	15,831	88,783	1,654,883	11,770
Excess (deficiency) of receipts over disbursements	2,236	1,000	10,679	19,752	161,547	3,469
Cash and investments - ending	\$ 47,544	\$ 57,054	\$ 63,232	\$ 85,688	\$ 559,066	\$ 16,962

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

	Excess Levy Fund	Local Rd&St	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund	County Highway
Cash and investments - beginning	\$ 1,623,592	\$ 504,108	\$ 1,705,413	\$ 7,058,099	\$ 58,866	\$ 5,352,565
Receipts:						
Taxes	-	1,264,105	471,744	-	-	5,518,908
Licenses and permits	-	-	-	-	-	25
Intergovernmental receipts	-	-	44,028	-	-	-
Charges for services	-	-	-	-	76,047	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	25,353	123,548	33,670	-	98,831
Total receipts	-	1,289,458	639,320	33,670	76,047	5,617,764
Disbursements:						
Personal services	968,377	-	140,479	-	-	3,637,610
Supplies	-	395,115	915,212	-	50,804	552,068
Other services and charges	-	402,663	-	-	-	181,852
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	968,377	797,778	1,055,691	-	50,804	4,371,530
Excess (deficiency) of receipts over disbursements	(968,377)	491,680	(416,371)	33,670	25,243	1,246,234
Cash and investments - ending	\$ 655,215	\$ 995,788	\$ 1,289,042	\$ 7,091,769	\$ 84,109	\$ 6,598,799

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

	Omitted Property	Park & Rec Non Reverting	Real Estate Endorsement Fee	Emergency Reserve Fund	Investment Reassess Fund 2015	Recorder's Record Perpetuation
Cash and investments - beginning	\$ 611,220	\$ 65,258	\$ 15,165	\$ 5,853,216	\$ 916,244	\$ 228,414
Receipts:						
Taxes	127,283	-	-	-	694,265	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	64,796	-
Charges for services	-	-	23,170	-	-	277,446
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	12,129	-
Total receipts	127,283	-	23,170	-	771,190	277,446
Disbursements:						
Personal services	-	-	-	-	220,859	67,223
Supplies	83,145	40,382	2,697	374,856	2,927	3,699
Other services and charges	-	-	-	-	368,148	81,234
Capital outlay	-	-	-	564,801	-	18,247
Other disbursements	-	-	-	-	-	-
Total disbursements	83,145	40,382	2,697	939,657	591,934	170,403
Excess (deficiency) of receipts over disbursements	44,138	(40,382)	20,473	(939,657)	179,256	107,043
Cash and investments - ending	\$ 655,358	\$ 24,876	\$ 35,638	\$ 4,913,559	\$ 1,095,500	\$ 335,457

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

	River Boat Admissions Tax	Sex and Violent Offender Admin	Solid Waste User Fees	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 4,555,209	\$ 23,035	\$ 58,690	\$ 6,204	\$ 4,624,212	\$ 49,611
Receipts:						
Taxes	-	-	2,495,705	-	491,158	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	135,572	-	-	-	-	75,525
Fines and forfeits	55,818	-	-	15,801	2,228	-
Other receipts	7,024,985	10,480	-	219,806	-	-
Total receipts	7,216,375	10,480	2,495,705	235,607	493,386	75,525
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,608,856	3,574	-	-	522,125	54,785
Other services and charges	-	-	-	-	-	-
Capital outlay	361,239	-	-	-	-	-
Other disbursements	1,303,472	-	2,495,705	-	-	-
Total disbursements	3,273,567	3,574	2,495,705	-	522,125	54,785
Excess (deficiency) of receipts over disbursements	3,942,808	6,906	-	235,607	(28,739)	20,740
Cash and investments - ending	\$ 8,498,017	\$ 29,941	\$ 58,690	\$ 241,811	\$ 4,595,473	\$ 70,351

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

	Tax Sale Redemption	Tax Sale Surplus	Indiana Local Health Dept Trus	Unsafe Building Fund	Vehicle Inspection Fund	Commissioner Sale Fund
Cash and investments - beginning	\$ 55,564	\$ 3,474,891	\$ 43,371	\$ 18,402	\$ 7,471	\$ 71,326
Receipts:						
Taxes	-	3,245,991	-	10,141	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	941,319	-	-	-	-	-
Fines and forfeits	1,500	-	-	-	-	-
Other receipts	1,110	-	45,759	7,021	2,615	-
Total receipts	943,929	3,245,991	45,759	17,162	2,615	-
Disbursements:						
Personal services	-	-	17,927	-	-	-
Supplies	979,858	3,517,249	55,121	-	5,787	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	979,858	3,517,249	73,048	-	5,787	-
Excess (deficiency) of receipts over disbursements	(35,929)	(271,258)	(27,289)	17,162	(3,172)	-
Cash and investments - ending	\$ 19,635	\$ 3,203,633	\$ 16,082	\$ 35,564	\$ 4,299	\$ 71,326

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

	Gal/Casa Guardian User Fee Fd.	County 911	Lp Co Pioneer Cemetary Comm	Co. User Fee Fund	Ditch Maintenance Fund	Cap. Improv. Hotel-Motel Tax
Cash and investments - beginning	\$ 1,450	\$ 1,422,495	\$ 97,263	\$ 442,311	\$ 839,984	\$ -
Receipts:						
Taxes	-	-	124,612	-	36,627	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,630	-	-	-
Charges for services	-	1,776,953	-	-	-	-
Fines and forfeits	-	-	-	197,878	-	-
Other receipts	-	709	-	-	4,552	1,694,184
Total receipts	-	1,777,662	136,242	197,878	41,179	1,694,184
Disbursements:						
Personal services	-	1,271,052	7,764	-	-	-
Supplies	-	22,645	773	177,079	-	1,694,184
Other services and charges	-	535,305	32,778	-	174,354	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	156,072	-	-
Total disbursements	-	1,829,002	41,315	333,151	174,354	1,694,184
Excess (deficiency) of receipts over disbursements	-	(51,340)	94,927	(135,273)	(133,175)	-
Cash and investments - ending	\$ 1,450	\$ 1,371,155	\$ 192,190	\$ 307,038	\$ 706,809	\$ -

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

	LP Animal Control Citation Fee	Animal Shelter Donations	Group Health Ins Fund	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund
Cash and investments - beginning	\$ 4,931	\$ 94,720	\$ 3,675,422	\$ 113	\$ 188,393	\$ 40,927
Receipts:						
Taxes	-	-	-	-	275,166	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	84,496	-
Fines and forfeits	-	-	-	-	-	5,721
Other receipts	1,217	122,974	10,234,874	20,997,758	29,922,066	-
Total receipts	1,217	122,974	10,234,874	20,997,758	30,281,728	5,721
Disbursements:						
Personal services	-	-	-	20,997,871	30,434,219	-
Supplies	-	127,347	11,559,216	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	127,347	11,559,216	20,997,871	30,434,219	-
Excess (deficiency) of receipts over disbursements	1,217	(4,373)	(1,324,342)	(113)	(152,491)	5,721
Cash and investments - ending	\$ 6,148	\$ 90,347	\$ 2,351,080	\$ -	\$ 35,902	\$ 46,648

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

	NEW SETTLEMENT FUND	Commercial Vehicle Excise	Excise Fund	Excess Sanitation	Laporte Delinquent Sanitation	Fin. Institution Guaranteed Fd
Cash and investments - beginning	\$ (2,559)	\$ -	\$ -	\$ 1,405	\$ 746	\$ -
Receipts:						
Taxes	121,638,481	-	-	-	8,280	-
Licenses and permits	-	-	272,138	-	-	-
Intergovernmental receipts	-	776,227	12,721,264	-	-	656,723
Charges for services	-	-	104,555	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,559	-	-	-	-	-
Total receipts	121,641,040	776,227	13,097,957	-	8,280	656,723
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	4,189,855	-	8,280	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	121,638,481	776,227	8,908,102	-	-	656,723
Total disbursements	121,638,481	776,227	13,097,957	-	8,280	656,723
Excess (deficiency) of receipts over disbursements	2,559	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,405	\$ 746	\$ -

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

	Fines & Forfeitures	Infraction Judgement	Overweight Fund	Special Death Benefit Fees	State Sales Disclosure Fund	Coroners Education Fund
Cash and investments - beginning	\$ 2,547	\$ 26,456	\$ 897	\$ 1,830	\$ 2,120	\$ 2,358
Receipts:						
Taxes	-	-	-	-	12,330	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	14,483
Fines and forfeits	6,636	157,754	231	13,000	-	-
Other receipts	-	-	-	-	-	-
Total receipts	6,636	157,754	231	13,000	12,330	14,483
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	7,329	162,208	1,128	13,050	12,620	14,744
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,329	162,208	1,128	13,050	12,620	14,744
Excess (deficiency) of receipts over disbursements	(693)	(4,454)	(897)	(50)	(290)	(261)
Cash and investments - ending	\$ 1,854	\$ 22,002	\$ -	\$ 1,780	\$ 1,830	\$ 2,097

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

	Interstate Compact Fee Fund	Mortgage Recording Fee Fund	DLGF Homestead Property Databa	Sex & Violent Offender - State	Child Restraint Fee	Educational Plate Fund
Cash and investments - beginning	\$ 250	\$ 1,543	\$ 335,486	\$ 124	\$ 50	\$ 19
Receipts:						
Taxes	-	-	331,525	-	-	1,575
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,600	348,597	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,375	-	-	1,165	1,950	-
Total receipts	1,375	8,600	680,122	1,165	1,950	1,575
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	813	8,583	885,389	1,122	1,850	1,575
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	813	8,583	885,389	1,122	1,850	1,575
Excess (deficiency) of receipts over disbursements	562	17	(205,267)	43	100	-
Cash and investments - ending	\$ 812	\$ 1,560	\$ 130,219	\$ 167	\$ 150	\$ 19

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

	CAGIT Distribution	93.563 Prosecutor PCA Fund	Clerk ARRA Fund	Title IV-D Incentive	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99
Cash and investments - beginning	\$ 2	\$ 50	\$ 98	\$ 358,968	\$ 612,454	\$ 337,057
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	717	-	-	-	-	-
Other receipts	-	2,714	-	48,440	72,909	48,538
Total receipts	717	2,714	-	48,440	72,909	48,538
Disbursements:						
Personal services	-	-	-	-	8,751	18,537
Supplies	-	-	98	10,333	117,828	10,194
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	717	-	-	-	-	-
Total disbursements	717	-	98	10,333	126,579	28,731
Excess (deficiency) of receipts over disbursements	-	2,714	(98)	38,107	(53,670)	19,807
Cash and investments - ending	\$ 2	\$ 2,764	\$ -	\$ 397,075	\$ 558,784	\$ 356,864

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

	Neil Thompson Scholarship Fund	Neil Thompson Scholarship Investment	Community Corrections Resident Fund	Treasurer Cash Book	Co Elected Officials Training	Prosecutor Forfeiture
Cash and investments - beginning	\$ 21,622	\$ 67,631	\$ 7,872	\$ 6,470,432	\$ 21,967	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	18,386	225	13,694	3,095,071	15,239	-
Fines and forfeits	-	-	-	-	-	3,544
Other receipts	-	-	-	-	275	-
Total receipts	18,386	225	13,694	3,095,071	15,514	3,544
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	10,986	6,470,432	5,862	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,500	-	-	-	-	-
Total disbursements	5,500	-	10,986	6,470,432	5,862	-
Excess (deficiency) of receipts over disbursements	12,886	225	2,708	(3,375,361)	9,652	3,544
Cash and investments - ending	\$ 34,508	\$ 67,856	\$ 10,580	\$ 3,095,071	\$ 31,619	\$ 3,544

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

	SUP CT #4 ADMIN FEES	CIR CT JUV ADMIN FEES	Park Dept Special Non Oper Fd	COUNTY MATCH -JUV ACCT GRANT	JSC RESIDENTS ED FUND	Dorothy S Crowley Juv Ser Cntr
Cash and investments - beginning	\$ 392,114	\$ 66,527	\$ 176,170	\$ 24	\$ 6,301	\$ 5,646
Receipts:						
Taxes	-	-	2,229	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	300	-	-	-
Other receipts	60,184	750	71,409	-	11,620	1,046
Total receipts	60,184	750	73,938	-	11,620	1,046
Disbursements:						
Personal services	107,368	-	-	-	13,462	-
Supplies	-	-	97,242	-	-	2,429
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	107,368	-	97,242	-	13,462	2,429
Excess (deficiency) of receipts over disbursements	(47,184)	750	(23,304)	-	(1,842)	(1,383)
Cash and investments - ending	\$ 344,930	\$ 67,277	\$ 152,866	\$ 24	\$ 4,459	\$ 4,263

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

	Contractor Registration Fee	LPC Adult Probation Supp	Suppl.Juvenile Circuit Court	PIONEER CEMETERY DONATION FUND	Common School Principal	Veterans Treatment Court
Cash and investments - beginning	\$ 121,639	\$ 542,128	\$ 3,899	\$ 557	\$ 668	\$ 5,945
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	297,922	7,980	-	-	2,625
Other receipts	72,550	-	-	-	-	-
Total receipts	72,550	297,922	7,980	-	-	2,625
Disbursements:						
Personal services	138,575	17,364	-	-	-	-
Supplies	632	26,271	4,961	-	-	-
Other services and charges	29,141	127,290	-	-	-	-
Capital outlay	-	184,273	-	-	-	-
Other disbursements	-	10,000	-	-	-	-
Total disbursements	168,348	365,198	4,961	-	-	-
Excess (deficiency) of receipts over disbursements	(95,798)	(67,276)	3,019	-	-	2,625
Cash and investments - ending	\$ 25,841	\$ 474,852	\$ 6,918	\$ 557	\$ 668	\$ 8,570

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

	2004 Reassessment	Pros. Pretrial Div. & Deferral	Lp Co. Alcohol & Drug Ser. Fee	Domestic Relations	Law Enforce Contin Education	Eleven Co. Drainage Bd. Fund
Cash and investments - beginning	\$ 900	\$ 13,017	\$ 1,433	\$ 82,828	\$ 261,659	\$ 106
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	19,951	-	-
Fines and forfeits	-	-	-	-	17,018	-
Other receipts	-	272,418	151,230	1,845	-	-
Total receipts	-	272,418	151,230	21,796	17,018	-
Disbursements:						
Personal services	-	66,453	142,667	-	-	-
Supplies	-	180,092	2,166	250	13,179	-
Other services and charges	-	-	7,830	13,412	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	246,545	152,663	13,662	13,179	-
Excess (deficiency) of receipts over disbursements	-	25,873	(1,433)	8,134	3,839	-
Cash and investments - ending	\$ 900	\$ 38,890	\$ -	\$ 90,962	\$ 265,498	\$ 106

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

	Co General Adult Prob Ser Fund	Mc Cir Ct Juv Prob User Fees	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease
Cash and investments - beginning	\$ 607	\$ 4,761	\$ 628	\$ 7,190	\$ 900	\$ 160,972
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	60
Fines and forfeits	-	-	-	-	-	1,629
Other receipts	-	8,493	-	73,850	-	60,286
Total receipts	-	8,493	-	73,850	-	61,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,874	-	56,530	-	56,827
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,874	-	56,530	-	56,827
Excess (deficiency) of receipts over disbursements	-	5,619	-	17,320	-	5,148
Cash and investments - ending	\$ 607	\$ 10,380	\$ 628	\$ 24,510	\$ 900	\$ 166,120

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

	Serv-Safe NonReverting	Water Lab Non Reverting Fund	CUM BRIDGE INVESTMENT	MAJOR BRIDGE INVESTMENT	KIDC Project TIF	400 N & 950 W PROJECT #2
Cash and investments - beginning	\$ 3,324	\$ 178,198	\$ 2,000,000	\$ 6,500,000	\$ 151,722	\$ 1,375
Receipts:						
Taxes	-	-	-	-	138,326	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	127,092	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,800	-	-	-	-	-
Total receipts	2,800	127,092	-	-	138,326	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,400	58,453	-	-	151,353	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,400	58,453	-	-	151,353	-
Excess (deficiency) of receipts over disbursements	400	68,639	-	-	(13,027)	-
Cash and investments - ending	\$ 3,724	\$ 246,837	\$ 2,000,000	\$ 6,500,000	\$ 138,695	\$ 1,375

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

	GIS Copy Supply	Sale Of County Owned Property	Fair Ground Improvements	Community Corrections Building	Kingsbury Ind Pk Economic Dev	3-County Drainage Board
Cash and investments - beginning	\$ 114	\$ 64,481	\$ -	\$ 158,303	\$ 138,180	\$ 7,971
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	250,000	-	-	-
Total receipts	-	-	250,000	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	125,121	-	9,164	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	125,121	-	9,164	-
Excess (deficiency) of receipts over disbursements	-	-	124,879	-	(9,164)	-
Cash and investments - ending	\$ 114	\$ 64,481	\$ 124,879	\$ 158,303	\$ 129,016	\$ 7,971

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

	Community Sign Fund	Coroner Autopsy Fund	Jury Fee Fund	Forensic Scanner Lease Fund	Lp Co Haz. Mat. Team Donations	E.M.S. Donations
Cash and investments - beginning	\$ 574	\$ 5,725	\$ (140)	\$ -	\$ 12,633	\$ 12,782
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	27,100	-	-	-	-
Fines and forfeits	-	-	11,422	-	-	-
Other receipts	-	-	83,908	3,935	19,672	206,308
Total receipts	-	27,100	95,330	3,935	19,672	206,308
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	30,100	95,190	-	21,350	6,379
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	30,100	95,190	-	21,350	6,379
Excess (deficiency) of receipts over disbursements	-	(3,000)	140	3,935	(1,678)	199,929
Cash and investments - ending	\$ 574	\$ 2,725	\$ -	\$ 3,935	\$ 10,955	\$ 212,711

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

	Sheriffs Donation Fund	Civil Def Donation Fund	Ruth Rohrbaugh Memorial Fund	Bicentennial Fund 2016	Sidewalk Project Donation Fund	Disaster Relief Donation Fund
Cash and investments - beginning	\$ 16,623	\$ 60	\$ 52,728	\$ 923	\$ 3,565	\$ 996
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,220	-	-	-	-	-
Total receipts	50,220	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	730	-	-	-	-	996
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	730	-	-	-	-	996
Excess (deficiency) of receipts over disbursements	49,490	-	-	-	-	(996)
Cash and investments - ending	\$ 66,113	\$ 60	\$ 52,728	\$ 923	\$ 3,565	\$ -

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

	911 Donation Fund	EMS Public Outreach NR Fund	Reentry Court Incentive Fund	Health Dept Donation Fund	Win Tax Fund/Riverboat	Telephone Commissions Fund
Cash and investments - beginning	\$ 337	\$ 7,895	\$ 1,105	\$ 21	\$ 989,569	\$ 4,113
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,731	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50	34	-	-	406,323	-
Total receipts	50	8,765	-	-	406,323	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	339	8,662	88	-	262,028	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	509,227	-
Total disbursements	339	8,662	88	-	771,255	-
Excess (deficiency) of receipts over disbursements	(289)	103	(88)	-	(364,932)	-
Cash and investments - ending	\$ 48	\$ 7,998	\$ 1,017	\$ 21	\$ 624,637	\$ 4,113

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

	194 US ROUTE 421 TIF	Rolling Prairie Sewer Project	US 421 Storm Water Project	194 US Route 421 Tif 2	39 North TIF	Co. Liability Insurance
Cash and investments - beginning	\$ 450,949	\$ 91,357	\$ 6,530	\$ 334,593	\$ 11,315	\$ 230,276
Receipts:						
Taxes	266,085	-	-	208,999	45,023	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	31,280	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,907,621
Total receipts	297,365	-	-	208,999	45,023	1,907,621
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	636,356	1,000	-	215,625	-	1,844,651
Other services and charges	-	62,078	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	636,356	63,078	-	215,625	-	1,844,651
Excess (deficiency) of receipts over disbursements	(338,991)	(63,078)	-	(6,626)	45,023	62,970
Cash and investments - ending	\$ 111,958	\$ 28,279	\$ 6,530	\$ 327,967	\$ 56,338	\$ 293,246

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

	Fair Security Fund	COMMUNITY Corrections Fund	The Nova Fund	Jsc Elect Monitor & Home Deten	Co. Sheriff Cont Education	Subdivision Bond Trust Fund
Cash and investments - beginning	\$ 1	\$ 6,168	\$ 137,055	\$ 9,062	\$ 51,796	\$ 40,176
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	26,601	-	-	-	26,915	-
Fines and forfeits	-	1,015,572	-	-	-	-
Other receipts	-	-	94,809	246	15,122	-
Total receipts	26,601	1,015,572	94,809	246	42,037	-
Disbursements:						
Personal services	3,199	625,978	-	-	-	-
Supplies	23,402	53,987	36,916	-	56,889	-
Other services and charges	-	301,908	11,282	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	26,601	981,873	48,198	-	56,889	-
Excess (deficiency) of receipts over disbursements	-	33,699	46,611	246	(14,852)	-
Cash and investments - ending	\$ 1	\$ 39,867	\$ 183,666	\$ 9,308	\$ 36,944	\$ 40,176

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

	Corporate General Settlement	Over Collect. Homestead Credit	Michigan Township Poor Relief	Michigan City Del. Sanitation	Delinquent Garbage	Excess Ditch
Cash and investments - beginning	\$ 19,929	\$ 5,225	\$ 10,000	\$ 1,054	\$ 8	\$ 286
Receipts:						
Taxes	-	-	-	3,146	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	3,146	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	3,146	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	3,146	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 19,929	\$ 5,225	\$ 10,000	\$ 1,054	\$ 8	\$ 286

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

	Weed Cutting Assessment	Kingsford Heights Delinq. Sani	BPPE Late Fees	Westville Delq Sanitation	CIR CT ADULT TRANSFER FEES	SUP CT #4 TRANSFER FEES
Cash and investments - beginning	\$ -	\$ 168	\$ 3,975	\$ -	\$ 1,844	\$ 10,416
Receipts:						
Taxes	10,374	-	3,450	699	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,375
Total receipts	10,374	-	3,450	699	-	1,375
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,374	-	-	699	-	688
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,374	-	-	699	-	688
Excess (deficiency) of receipts over disbursements	-	-	3,450	-	-	687
Cash and investments - ending	\$ -	\$ 168	\$ 7,425	\$ -	\$ 1,844	\$ 11,103

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

	LIT Certified Shares Dist	LIT Economic Development Dist	Regional Planner	Edward Byrne Justice Grant	Lepc-Hmta Planning Grant	Lepc-Hmta Training Grant
Cash and investments - beginning	\$ -	\$ -	\$ 337,068	\$ 45	\$ 7	\$ 1,967
Receipts:						
Taxes	-	-	204,719	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,107	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,665,506	10,602,188	-	-	-	-
Total receipts	11,665,506	10,602,188	223,826	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	78,027	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,665,506	10,602,188	-	-	-	-
Total disbursements	11,665,506	10,602,188	78,027	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	145,799	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 482,867	\$ 45	\$ 7	\$ 1,967

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

	Law Enforcement Fund	Prosec. Victim Advocate Grant	Adult Protective Services	Jsc Food Program	Pre-Disaster Mitigation Grant	CMAQ E-85 Fuel Grant 15
Cash and investments - beginning	\$ 130	\$ (24,478)	\$ (50,999)	\$ 10,164	\$ (4,180)	\$ (2,368)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	173,634	320,364	21,332	4,180	14,161
Total receipts	-	173,634	320,364	21,332	4,180	14,161
Disbursements:						
Personal services	-	116,146	274,494	-	-	-
Supplies	-	1,309	79,718	29,660	-	13,184
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	117,455	354,212	29,660	-	13,184
Excess (deficiency) of receipts over disbursements	-	56,179	(33,848)	(8,328)	4,180	977
Cash and investments - ending	\$ 130	\$ 31,701	\$ (84,847)	\$ 1,836	\$ -	\$ (1,391)

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

	Countywide Sign Grant	Bridge Inspection Grant	CMAQ Lincoln Trail Grant	Sidewalk Improvement Grant	Johnson Rd Intersection Grant	Otis Road Bridge Grant
Cash and investments - beginning	\$ (13,278)	\$ 10,568	\$ (52,244)	\$ (20,590)	\$ (5,365)	\$ (3,813)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,421	-	164,222	50,323	226,151	59,027
Total receipts	3,421	-	164,222	50,323	226,151	59,027
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	104,877	144,651	274,587	59,420
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	104,877	144,651	274,587	59,420
Excess (deficiency) of receipts over disbursements	3,421	-	59,345	(94,328)	(48,436)	(393)
Cash and investments - ending	\$ (9,857)	\$ 10,568	\$ 7,101	\$ (114,918)	\$ (53,801)	\$ (4,206)

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

	CR 875 Bridge #18 Grant	Adult Drug Court Grant	DUI Task Force Indiana 16	ICAC Prosecutor Grant	Marquette Greenway Grant	Franklin Street Bridge Grant
Cash and investments - beginning	\$ (30,014)	\$ (10,481)	\$ (27)	\$ (86,192)	\$ (20,410)	\$ (172,000)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	68,261	38,024	-	174,301	63,638	266,000
Total receipts	68,261	38,024	-	174,301	63,638	266,000
Disbursements:						
Personal services	-	53,856	-	116,183	-	-
Supplies	310,501	1,115	-	21,249	40,384	94,000
Other services and charges	-	-	-	6,780	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	310,501	54,971	-	144,212	40,384	94,000
Excess (deficiency) of receipts over disbursements	(242,240)	(16,947)	-	30,089	23,254	172,000
Cash and investments - ending	\$ (272,254)	\$ (27,428)	\$ (27)	\$ (56,103)	\$ 2,844	\$ -

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

	DUI Task Force Indiana 17	Economic Dev Corridor Grant	Pavement Maintenance Grant	Public Health Preparedness Gr	Homeland Security Grant 2016	DUI Task Force Summer Grant
Cash and investments - beginning	\$ (490)	\$ (18,946)	\$ (64,490)	\$ (145)	\$ (13,975)	\$ (63)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	94,654	58,712	-	13,516	-
Total receipts	-	94,654	58,712	-	13,516	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	8,438	-	-
Other services and charges	-	74,955	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	74,955	-	8,438	-	-
Excess (deficiency) of receipts over disbursements	-	19,699	58,712	(8,438)	13,516	-
Cash and investments - ending	\$ (490)	\$ 753	\$ (5,778)	\$ (8,583)	\$ (459)	\$ (63)

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

	Wayfinding Signage Grant	Trail Creek Bank Grant	EMA Performance Grant	Operation Pull Over Grant 2018	Pub Health Preparedness Grant	DUI Task Force Indiana 18
Cash and investments - beginning	\$ (8,660)	\$ (38,890)	\$ (4,725)	\$ (9,944)	\$ (8,308)	\$ (4,975)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,941	45,000	4,725	25,904	11,640	34,767
Total receipts	29,941	45,000	4,725	25,904	11,640	34,767
Disbursements:						
Personal services	-	-	-	18,173	-	29,827
Supplies	53,753	6,110	-	-	9,670	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	53,753	6,110	-	18,173	9,670	29,827
Excess (deficiency) of receipts over disbursements	(23,812)	38,890	4,725	7,731	1,970	4,940
Cash and investments - ending	\$ (32,472)	\$ -	\$ -	\$ (2,213)	\$ (6,338)	\$ (35)

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

	Juv Justice Jeopardy Grant	Trauma Informed ACEs Grant	Community Crossing Grant	DUI Task Force Summer 18	Public Health Preparedness 18	IN Lake MI Beach Grant 18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,750	370	547,072	3,360	9,625	5,752
Total receipts	18,750	370	547,072	3,360	9,625	5,752
Disbursements:						
Personal services	-	-	-	2,615	-	-
Supplies	1,250	370	547,072	745	-	883
Other services and charges	18,500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,750	370	547,072	3,360	-	883
Excess (deficiency) of receipts over disbursements	(1,000)	-	-	-	9,625	4,869
Cash and investments - ending	\$ (1,000)	\$ -	\$ -	\$ -	\$ 9,625	\$ 4,869

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

	Luhr Co Park Grant	Court Improvement Program 19	Lofgren Rd Intersection Grant	Countywide Bridge Insp Grant	Public Health Preparedness 17	NON REVERTING MS4 FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ 64,602
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	18,660	14,781	18,405
Total receipts	-	-	-	18,660	14,781	18,405
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	92,473	-	5,084	23,325	-	27,980
Other services and charges	-	500	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	92,473	500	5,084	23,325	-	27,980
Excess (deficiency) of receipts over disbursements	(92,473)	(500)	(5,084)	(4,665)	14,781	(9,575)
Cash and investments - ending	\$ (92,473)	\$ (500)	\$ (5,084)	\$ (4,665)	\$ 14,800	\$ 55,027

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

	Pictometry Fund	MS4 Bond Fund	MS4 Entity Participation Fund	JCC Discretionary Grant	EMS Healthcare Fndn Grant	Adult CTP Grant
Cash and investments - beginning	\$ 3,384	\$ 10,000	\$ 56,258	\$ -	\$ -	\$ 32,576
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	32,002	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	446	11,620	37,500	3,125
Total receipts	-	-	32,448	11,620	37,500	3,125
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,373	9,201	37,491	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,979
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,373	9,201	37,491	2,979
Excess (deficiency) of receipts over disbursements	-	-	31,075	2,419	9	146
Cash and investments - ending	\$ 3,384	\$ 10,000	\$ 87,333	\$ 2,419	\$ 9	\$ 32,722

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

	Comm. Corrections State Grant	Juv. Service Cntr State Grants	Fire&Bldg Svcs Training Grant	Recycled Road Fund	Co-Op Ext & 4H Build Indiana	First Responder Equip Grant
Cash and investments - beginning	\$ 48,535	\$ 61,798	\$ 144	\$ 23	\$ 14,176	\$ 774
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	650,531	34,163	-	-	-	-
Total receipts	650,531	34,163	-	-	-	-
Disbursements:						
Personal services	679,923	6,205	-	-	-	-
Supplies	7,167	-	-	-	-	-
Other services and charges	20,246	20,188	-	-	-	-
Capital outlay	-	25,622	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	707,336	52,015	-	-	-	-
Excess (deficiency) of receipts over disbursements	(56,805)	(17,852)	-	-	-	-
Cash and investments - ending	\$ (8,270)	\$ 43,946	\$ 144	\$ 23	\$ 14,176	\$ 774

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

	Co. Hlth Environmental Fund	COMM CORR SUB ABUSE GRANT	Neighborhood Court Fund	Emergency Mgmt Performance Gr	Gal/ Casa Grant	Court Interpreter Grant 12
Cash and investments - beginning	\$ 59,287	\$ 82	\$ 1,829	\$ -	\$ -	\$ 4
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	300	47,392	51,587	-
Total receipts	-	-	300	47,392	51,587	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	270	47,392	51,587	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	270	47,392	51,587	-
Excess (deficiency) of receipts over disbursements	-	-	30	-	-	-
Cash and investments - ending	\$ 59,287	\$ 82	\$ 1,859	\$ -	\$ -	\$ 4

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

	Sheriff's Award Fund	Court Interpreter Grant 13	Court Reform Grant 13	IN Lake Michigan Coastal Grant	Public Health Prep Grant 15	Adult Guardianship Fund
Cash and investments - beginning	\$ 1	\$ 8	\$ 2,239	\$ 130	\$ 3,759	\$ 83,496
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	75,000
Total receipts	-	-	-	-	-	75,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	138,522
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	138,522
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(63,522)
Cash and investments - ending	\$ 1	\$ 8	\$ 2,239	\$ 130	\$ 3,759	\$ 19,974

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

	Indiana Lake Michigan Beach 14	Problem Solving Court Grant 14	EMPG Competitive Grant	Local Health Maint Fund	Marine Patrol Grant 15	Drug Prosecution Grant
Cash and investments - beginning	\$ 5,597	\$ 285	\$ 1	\$ 12,226	\$ 5,619	\$ 140
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	85,672	-	4,137
Total receipts	-	-	-	85,672	-	4,137
Disbursements:						
Personal services	-	-	-	74,877	-	-
Supplies	-	-	-	19,542	-	4,088
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	94,419	-	4,088
Excess (deficiency) of receipts over disbursements	-	-	-	(8,747)	-	49
Cash and investments - ending	\$ 5,597	\$ 285	\$ 1	\$ 3,479	\$ 5,619	\$ 189

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

	Family Court Grant 16	Gal Casa Capacity Bldg Grant	Court Interpreter Grant 16	Adult Probation State Grant	JDAI Grant 16	Court Recidivism State Grant
Cash and investments - beginning	\$ 66	\$ -	\$ 128	\$ 22,827	\$ 131	\$ (7,432)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,193	-	71,719	-	42,500
Total receipts	-	17,193	-	71,719	-	42,500
Disbursements:						
Personal services	-	-	-	35,874	-	-
Supplies	-	17,193	-	569	131	26,378
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	17,193	-	36,443	131	26,378
Excess (deficiency) of receipts over disbursements	-	-	-	35,276	(131)	16,122
Cash and investments - ending	\$ 66	\$ -	\$ 128	\$ 58,103	\$ -	\$ 8,690

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

	Neighborhood Acct Board Grant	LARE Trail Creek Grant	Child Restraint Dist Grant	Family Court Grant 17	Sheriffs HIDTA Lease Program	Child Passenger Safety Grant
Cash and investments - beginning	\$ 1	\$ (50,424)	\$ (1,845)	\$ 5,428	\$ (901)	\$ 11
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	50,424	-	-	13,290	-
Total receipts	-	50,424	-	-	13,290	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,767	-	12,183	-
Other services and charges	-	-	-	5,428	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	2,767	5,428	12,183	-
Excess (deficiency) of receipts over disbursements	-	50,424	(2,767)	(5,428)	1,107	-
Cash and investments - ending	\$ 1	\$ -	\$ (4,612)	\$ -	\$ 206	\$ 11

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

	IN Lake Michigan Beach 17	Problem Solving Court Grant 17	Pacifier Grant	JDAI Grant 17	Court Improvement Pro Grant 17	Cribs for Kids Grant Fund
Cash and investments - beginning	\$ (469)	\$ 3,986	\$ -	\$ 22,292	\$ (1,300)	\$ 8,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	469	-	2,500	22,764	6,800	19,000
Total receipts	469	-	2,500	22,764	6,800	19,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	3,530	2,500	2,474	-	15,997
Other services and charges	-	-	-	33,492	5,500	-
Capital outlay	-	-	-	9,090	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,530	2,500	45,056	5,500	15,997
Excess (deficiency) of receipts over disbursements	469	(3,530)	-	(22,292)	1,300	3,003
Cash and investments - ending	\$ -	\$ 456	\$ -	\$ -	\$ -	\$ 11,003

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

	Family Court Grant 18	Court Interpreter Grant 18	JDAI Performance Grant	Marine Patrol Grant 18	JDAI Grant 18	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,929,099
Receipts:						
Taxes	-	-	-	-	-	176,550,196
Licenses and permits	-	-	-	-	-	360,321
Intergovernmental receipts	-	-	-	-	-	16,940,667
Charges for services	-	-	-	-	-	14,550,564
Fines and forfeits	-	-	-	-	-	2,512,465
Other receipts	5,000	5,912	39,450	3,750	22,574	113,456,550
Total receipts	5,000	5,912	39,450	3,750	22,574	324,370,763
Disbursements:						
Personal services	-	-	-	3,997	-	94,094,831
Supplies	-	-	10,423	-	77	49,550,525
Other services and charges	1,905	6,280	7,934	-	5,717	10,534,847
Capital outlay	-	-	6,155	-	2,050	1,718,395
Other disbursements	-	-	-	-	-	168,409,760
Total disbursements	1,905	6,280	24,512	3,997	7,844	324,308,358
Excess (deficiency) of receipts over disbursements	3,095	(368)	14,938	(247)	14,730	62,405
Cash and investments - ending	\$ 3,095	\$ (368)	\$ 14,938	\$ (247)	\$ 14,730	\$ 82,991,504

LAPORTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: PNC Equipment Finance, LLC	Court House Remodel	<u>\$ 679,689</u>	1/14/2016	1/14/2031

Type	Description of Debt Purpose	Ending Principal Balance	Interest Due Within One Year
Governmental activities: Revenue Bonds	Economic Development Revenue Bonds	<u>\$ 1,875,000</u>	<u>\$ 231,250</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Laporte County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Highway Planning and Construction Cluster

As described in item 2018-004 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Period of Performance that are applicable to its Highway Planning and Construction Cluster. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Basis for Qualified Opinion on Child Support Enforcement

As described in items 2018-006 and 2018-007 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles and Reporting that are applicable to its Child Support Enforcement. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Qualified Opinion on Highway Planning and Construction Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Highway Planning and Construction Cluster* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Highway Planning and Construction Cluster for the year ended December 31, 2018.

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-003, 2018-004, 2018-005, 2018-006, and 2018-007, that we consider to be material weaknesses.

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 29, 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.

LAPORTE 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
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2018	\$ -	\$ 6,510
Juvenile Services Center Food Program					
National School Lunch Program		10.555	FY 2018	-	15,617
Juvenile Services Center Food Program					2,046
Juvenile Services Center Food Program - Commodities					
Total - National School Lunch Program					17,663
Total - Child Nutrition Cluster					24,173
Total - Department of Agriculture					24,173
Department of Justice					
Juvenile Justice and Delinquency Prevention	Indiana Criminal Justice Institute	16.540	FY 2018	-	18,750
Juv Justice Jeopardy Grant			FY 2018	-	370
Trauma Informed ACE's Grant					
Total - Juvenile Justice and Delinquency Prevention					19,120
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	FY 2018	-	106,562
Prosecutor Victim Advocate Grant					
Crime Victim Compensation		16.576	FY 2018	-	1,466
Crime Victim Compensation					
Drug Court Discretionary Grant Program	Direct Grant	16.585	FY 2018	-	38,024
Adult Drug Court Grant					
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	FY 2018	-	131,987
ICAC Grant					
Total - Department of Justice					297,159
Department of Labor					
Unemployment Insurance	Indiana Department of Workforce Development	17.225	FY 2018	-	213
Unemployment Insurance					
Total - Department of Labor					213
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES #1382219	-	193,192
Johnson Road Intersection Grant			DES #1382604	-	102,578
CMAQ Lincoln Trail Grant			DES #1383479	-	66,508
CR 875 Bridge #18 Grant			DES #1400571	-	11,329
CMAQ Fuel Grant			DES #1400774	-	50,323
Sidewalk Improvement Grant			DES #1401027	-	47,739
Otis Road Bridge			DES #1401042	-	558
Countywide Sign Grant			DES #1500346	-	18,660
Countywide Bridge Inspection Grant			DES #1592335	-	55,562
Marquette Greenway Grant			DES #1592336	-	96,000
Franklin Street Bridge Grant			DES #1592337	-	52,485
Pavement Maintenance Grant			DES #1592338	-	72,514
Economic Development Corridor Grant			DES #1601868	-	20,777
Wayfinding Signage Grant					
Total - Highway Planning and Construction					788,225
Total - Highway Planning and Construction Cluster					788,225

LAPORTE 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	-	51,847
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana	Indiana Criminal Justice Institute	20.601	FY 2018	-	3,325
Total - Highway Safety Cluster				-	55,172
Minimum Penalties for Repeat Offenders for Driving While Intoxicated Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Indiana Criminal Justice Institute	20.608	FY 2018	-	6,949
Total - Department of Transportation				-	850,346
<u>Environmental Protection Agency</u>					
Beach Monitoring and Notification Program Implementation Grants Indiana Lake Michigan Beach Grant	Indiana Department of Environmental Management	66.472	FY 2018	-	5,752
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness Public Health Emergency Preparedness	Indiana State Department of Health	93.069	FY 2018	-	18,936
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness and Emergency Response	Indiana State Department of Health	93.074	FY 2018	-	9,624
Child Support Enforcement Clerk Title IV-D Incentive Title IV-D Incentive Clerk Title 4D General Fund Title IV-D Indirect General Fund Pros Title IV-D Incentive Pros Title 4D General Fund	Indiana Department of Child Services	93.563	FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018	- - - - - -	28,731 10,333 20,521 119,139 123,773 541,237
Total - Child Support Enforcement				-	843,734
State Court Improvement Program State Court Improvement Program	Indiana Supreme Court	93.586	FY 2018	-	6,800
Total - Department of Health and Human Services				-	879,094
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance Marine Patrol Grant	Indiana Department of Natural Resources	97.012	FY 2018	-	2,179
Emergency Management Performance Grants Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	FY 2018	-	47,392
Homeland Security Grant Program Homeland Security Grant	Indiana Department of Homeland Security	97.067	FY 2018	-	13,516
Total - Department of Homeland Security				-	63,087
Total federal awards expended				\$ -	\$ 2,119,824

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

LAPORTE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

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

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

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

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

Section II - Financial Statement Findings

FINDING 2018-001

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2017-001.

Condition

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County failed to properly review the federal grant information prepared and submitted in the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA.

Context

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

1. The Edward Byrne Memorial Justice Assistance Grant Program federal expenditures were overstated by \$42,313.
2. The Highway Planning and Construction federal expenditures were overstated by \$588,672.
3. The State and Community Highway Safety federal expenditures were understated by \$27,041.
4. The Alcohol Impaired Driving Countermeasures Incentive Grants I federal expenditures were overstated by \$30,665.
5. The Minimum Penalties for Repeat Offenders for Driving While Intoxicated federal expenditures of \$6,949 were omitted.
6. The Beach Monitoring and Notification Program Implementation Grants federal expenditures were understated by \$4,869.
7. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements federal expenditures were overstated by \$26,421.
8. The Child Support Enforcement federal expenditures were understated by \$55,539.
9. The Emergency Management Performance Grant federal expenditures were understated by \$42,667.
10. The Public Health Emergency Preparedness federal expenditures of \$18,936 were omitted.
11. The State Court Improvement Program federal expenditures of \$6,800 were omitted.

Adjustments were proposed, approved by the County, and made to the SEFA.

Criteria

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

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

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

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

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

Effect

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

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

Views of Responsible Officials

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

FINDING 2018-002

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

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2017-003.

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting of the Clerk of the Circuit Court (Clerk). There was a lack of segregation of duties, as the Clerk had not separated incompatible activities related to cash and investments, receipts, and disbursements.

1. One employee from the Clerk's office took the daily collections to the depository, recorded the receipts, made necessary adjustments, and completed the monthly bank reconciliations for the Odyssey accounting software. There was no segregation of duties, such as an oversight, review, or approval process.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. The Clerk had not established effective controls to reconcile the Indiana Support Enforcement Tracking System (ISETS) ledger balance to the depository balance. No monthly reconciliations were completed for 2018. The Indiana Department of Child Services conducted a Quality Assurance Review and gave the Clerk's office a schedule in which to have the ISETS bank reconciliations completed. The Clerk's office is in the process of preparing the reconciliations for the ISETS system.
3. One employee issued all ISETS disbursements for both the LaPorte and Michigan City offices with no oversight or review.
4. One employee completed the Clerk's Supplemental Annual Financial Report without oversight or review. The ISETS bank transactions, rather than recorded ledger transactions, were reported to the County Auditor for inclusion in the County's Annual Financial Report (AFR). The AFR was the basis for the financial statement presented for audit.

Context

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

Criteria

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

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

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

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

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-003

Subject: Highway Planning and Construction Cluster - Cash Management, Matching

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

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

Pass-Through Entity: Indiana Department of Transportation

Compliance Requirements: Cash Management; Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

Condition

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Employee in Responsible Charge (ERC) prepared the Local Public Agency (LPA) Invoice Voucher with the required supporting documentation to receive reimbursement and to ensure that the County had met the matching percentage included in the Indiana Department of Transportation LPA contract (contract). An oversight or review process had not been established to ensure that the expenditure date was prior to the LPA Invoice Voucher and that the matching percentage was in agreement with the contract.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

The County's management had not developed or implemented a system of internal controls to ensure compliance with the grant agreement and the compliance requirements listed above.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2018-004

Subject: Highway Planning and Construction Cluster - Period of Performance
Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): DES #1592336
Pass-Through Entity: Indiana Department of Transportation
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2017-005.

Condition

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

The County had not implemented adequate internal controls to ensure that the Local Public Agency (LPA) Invoice Vouchers were submitted within the period of performance allowed by the federal grantor agency. The LPA had 90 days after the project end date to receive reimbursement from the grantor agency. The ERC maintained a spreadsheet to track period of performance, but not all projects were included on the spreadsheet.

The County did not comply with the Period of Performance compliance requirement. LPA claim numbers eight and nine totaling \$41,600 and \$75,200, respectively, were not filed timely with the Indiana Department of Transportation.

Context

The lack of controls was a systemic issue throughout the audit period. The noncompliance was isolated to the LPA claims identified above.

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). . . ."

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.343 states in part:

"The Federal awarding agency or pass-through entity will close-out the Federal award when it determines that all applicable administrative actions and all required work of the Federal award have been completed by the non-Federal entity. This section specifies the actions the non-Federal entity and Federal awarding agency or pass-through entity must take to complete this process at the end of the period of performance.

(a) The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity. . . ."

Cause

The County's management had not developed a system of internal controls that would have ensured compliance with the Period of Performance 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 Period of Performance compliance requirement resulted in the loss of \$116,800 in federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-005

Subject: Child Support Enforcement - Activities Allowed or Unallowed,
Cash Management, Period of Performance
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2018
Compliance Requirements: Activities Allowed or Unallowed, Cash
Management, Period of Performance
Pass-Through Entity: Indiana Department of Child Services
Audit Finding: Material Weakness

LAPORTE 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 in order to ensure compliance with requirements related to the grant agreement and the compliance requirements listed above.

*Monthly Expense Claims - Activities Allowed or Unallowed,
Cash Management, and Period of Performance*

The Clerk reviewed the Monthly Expense Claims (requests) to ensure that the disbursements were for allowable activities, were paid before the date of the request, and requests for reimbursement were made within two years after the calendar quarter in which the expenditure was made. However, documentation of the Clerk's review was not always present on the requests.

Quarterly Incentive Expenditure Reports - Activities Allowed or Unallowed

One individual prepared the Quarterly Incentive Expenditure Report without a proper system of oversight or review to ensure that disbursements were only for allowable activities.

Context

The lack of controls was a systemic issue throughout the audit period. Two of the four requests prepared had no evidence of a review.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

The County had not implemented a system of internal controls to ensure compliance with the grant agreement and the compliance requirements listed above.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have allowed noncompliance with the compliance requirements and allowed misuse and mismanagement of federal funds could have resulted in the loss of federal funds to the Clerk's office.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls to ensure compliance with the compliance requirements listed above.

Views of Responsible Officials

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

FINDING 2018-006

Subject: Child Support Enforcement - Allowable Costs/Cost Principles, Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2018
Compliance Requirements: Allowable Costs/Cost Principles, Reporting
Pass-Through Entity: Indiana Department of Child Services
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2017-004.

Condition

An effective internal control system was not in place at the Clerk of the Circuit Court's (Clerk's) office in order to ensure compliance with requirements related to the grant agreement and the compliance requirements listed above.

The Clerk failed to comply with the compliance requirements listed above for the amounts reported as personal services on the Monthly Expense Claims. The Clerk's office inaccurately calculated the employee's gross pay and fringe benefits during the audit period.

These errors resulted in known questioned costs of \$8,583. When the sample errors described above were projected to the population, additional likely errors of \$16,714 were identified.

Three part-time employees were paid entirely out of the Clerk's Incentive fund. There was no supporting documentation for the time spent on child support program activities. These errors resulted in known questioned costs of \$18,537.

Context

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 200.403 states in part:

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

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

2 CFR 200.430(i) states in part:

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

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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.302(b) states in part:

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

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

Cause

The County had not implemented a system of internal controls that would have ensured compliance with the compliance requirements listed above.

Effect

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

Questioned Costs

Known questioned costs of \$27,120 were identified, as detailed in the *Condition*.

Recommendation

We recommended that the County's management establish controls to ensure compliance and comply with the compliance requirements listed above.

Views of Responsible Officials

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

FINDING 2018-007

Subject: Child Support Enforcement - Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2018
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Modified Opinion

Condition

An effective internal control system was not in place at the Clerk of the Court's (Clerk) office in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Monthly Expense Claims

The Clerk's office failed to comply with the reporting requirements under the terms of the Cooperative Agreement between the Indiana Child Support Bureau and the Clerk's office. According to the agreement, Monthly Expense Claims must be submitted electronically to the Department of Child Services (DCS) by the 10th of each month. Quarterly Incentive Expenditure reports must be submitted to DCS electronically by the 10th day following the end of a quarter.

The Clerk's office failed to submit the Monthly Expense Claims for March through November, 2018, and the Quarterly Incentive Expenditure reports for the second, third, and fourth quarters of 2018. The Clerk's office has subsequently hired a consultant to complete the required reports.

Context

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

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Reporting 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 Reporting compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the Clerk's management establish controls to ensure compliance and comply with the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Joie Winski
Contact Phone Number: 219-326-6808 ext 2226

Status of Audit Finding:

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Chief Deputy Auditor prepares the SEFA and it is reviewed by the Auditor.

Correction: All reviews are signed and dated by the Auditor.



(Signature)

La Porte County Auditor
(Title)

5/14/2019
(Date)

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



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002


Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Joie Winski
Contact Phone Number: 219-326-6808 ext 2226

Status of Audit Finding:

Subject: Financial Transactions and Reporting – County Auditor

CAR reports have been added to the Financial Transactions and Reporting in the 2018 Annual Report. The Auditor and Chief Deputy Auditor each review the data prior to the uploading of information into Gateway.



(Signature)

La Porte County Auditor

(Title)

5/14/2019

(Date)

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



Kathleen A. Chroback, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

(219) 326-6808, Ext. 2385

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Kathleen A. Chroback
Contact Phone Number: (219)-326-6808 ext. 2385

Status of Audit Finding:

The corrective action for the issues noted in this finding was not initiated during 2018. Our current estimated completion of corrective action is by the year end of 2019.

Kathleen A. Chroback
(Signature)

Circuit Court Clerk
(Title)

5/15/2019
(Date)



Kathleen A. Chroback, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

(219) 326-6808, Ext. 2385

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Kathleen A, Chroback
Contact Phone Number; (219) 326-6808x2385

Status of Audit Finding:

Corrective action for internal control issues noted in finding 2017 -004 was not fully implemented during 2018, corrective action is expected to be completed by the end of 2019.

As originally stated in the corrective action plan for finding 2017-004, allowable cost and reporting issues are expected to be corrected in 2019.

Costs for telephone, copy services, and postage were no longer included in the cost allocation plan in 2018.

Corrective action for part time employees paid from IV-D incentive funds is expected to be completed during 2019.

Kathleen A. Chroback
(Signature)

Circuit Court Clerk
(Title)

5/15/2019
(Date)

La Porte County Highway Department

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



1805 W. 5th Street
La Porte, Indiana 46350

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-005

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Jerry Sullivan
Contact Phone Number: 219-221-1787

Status of Audit Finding:

As originally indicated in the corrective action plan for 2017 -001 corrective action began in May of 2018. However, corrective action was not fully implemented through 2018 and is expected to be complete in 2019.

Jerry Jay Sullivan Jr.
(Signature)

County Engineer
(Title)

5/16/2019
(Date)



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

CORRECTIVE ACTION PLAN

FINDING 2016-001

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

Views of Responsible Official:

Agree

Description of Corrective Action Plan:

Since the amount of grants that the county receives has increased substantially, the County Auditor will restructure staff and appoint one or more staff members to monitor grants and prepare the SEFA which will then be reviewed and signed by the Chief Deputy Auditor and the Auditor and thus will allow us to detect and correct errors in the SEFA for our Annual Report going forward.

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

All grants will be monitored to detect overstated and understated values before submitting in our Gateway annual report.

Anticipated Completion Date: Immediate

This will be implemented immediately and ongoing.



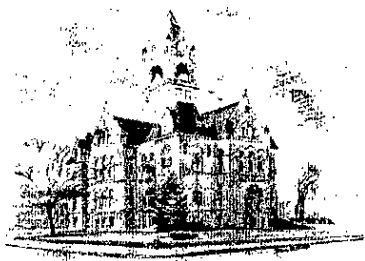
(Signature)

La Porte County Auditor

(Title)

5.29.2019

(Date)



Kathleen A. Chroback, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

(219) 326-6808, Ext. 2385

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

CORRECTIVE ACTION PLAN

FINDING 2018-002

Financial Transactions and Reporting – Clerk of the Circuit Court

Fiscal Year in which finding initially occurred: 2018

Contact Person Responsible for Corrective Action: Kathleen A. Chroback

Contact Phone Number: (219) 326-6808x2385

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan:

- 1) We are in the process of developing a corrective action plan for this finding in that another employee will review and approve the daily transactions each day. An additional clerk employee will verify the transactions and the printed checks against the ledger and then place them in the mail. Even though the Clerk approves the monthly bank reconciliation we are in the process of developing a corrective action plan for the Clerk to oversee the reporting.

Anticipated completion date of this finding is during the third quarter of 2019.

- 2) The Clerk has not established effective controls to reconcile the Indiana Support Enforcement Tracking System (ISETS) ledger balance to the depository balance as the 2018 reconciliation has not been completed. The County has hired the services of Cender & Company to assist in the reconciliation of the 2018 Indiana Support Enforcement Tracking System (ISETS).

Anticipated completion date of this finding is June of 2019.

- 3) A corrective action plan will be developed to oversee the ISETS disbursements by checking the register and the disbursements for each days collections. Both the La Porte and Michigan City offices are processed in the La Porte office. The disbursements will be reviewed/checked to the ledger by an additional clerk employee daily.

Anticipated completion date of this finding is in the third Quarter of 2019.

- 4) The employee completed the Clerk's Supplemental Annual Financial Report and reported the bank transactions to the County Auditor for inclusion in the County's Annual Financial Report

instead of the ledger transactions because the ISETS reconciliation was not complete for the year 2018.

Anticipated completion date of this finding is June of 2019.

Matthew A. Chrobak
(Signature)

Wrist Court Clerk
(Title)

May 29, 2019
(Date)

La Porte County Highway Department

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



1805 W. 5th Street
La Porte, Indiana 46350

CORRECTIVE ACTION PLAN

FINDING 2018-003

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

Views of Responsible Official: Agree

Description of Corrective Action Plan

To verify that the vouchers have been submitted in a timely fashion and incorporated into the correction action spreadsheet as specified in the 2018 corrective action plan. To verify the Vouchers are accurate with regard to % matching grant, available project funds and construction phase. Vouchers must be reviewed, stamped and initialed.

Attached is an example of the spread sheet and voucher as reviewed, stamped and initialed.

Sincerely,

Jerry Jay Sullivan P.E.
County Engineer

A B C D E G H I J K L M N U P

INDOT Project Reimbursement

Des #/Phase	Project Description	Amount	PO or CK NUM	Grant Match	Apply for Reimbursement	INDOT PO End Date
1401027/PE	Otis Road Bridge	\$10,766.70	2/20/2019/CK277581	80-20	4/11/2019	
1702833/PE	Bridge 186	\$2,174.50	2/20/2019	0	0	
1383479/Ce	Bridge 18	\$16,393.40	2/20/2019/CK277582	80-20	4/11/2019	
1383479/Ce	Bridge 18	\$17,771.87	2/20/2019/CK277582	80-20	4/11/2019	
1702833/PE	Bridge 186	\$1,408.00	2/20/2019	0	0	
1500346/Bridge Inv	Bridge Inv	\$60,648.78	2/22/2019/CK277585	80-20	4/11/2019	12/1/2019
1500346/Bridge Inv	Bridge Inv	\$24,075.50	2/28/2019/CK278080	80-20	4/22/2019	12/1/2019
1702833/PE	Bridge 186	\$8,500.00	3/11/2019	0	0	
1500346/Bridge Inv	Bridge Inv	\$13,108.80	4/8/2019/CK278946	80-20		12/1/2019
1702833/PE	Bridge 186	\$1,747.60	4/22/2019	0	0	
1401027/PE	Otis Road Bridge	\$6,159.20	4/22/2019/CK279516	80-20		
1500346/Bridge Inv	Bridge Inv	\$16,386.00	5/6/2019/CK280209	80-20		12/1/2019
1401027/PE	Otis Road Bridge	\$5,556.50	5/15/2019	80-20		

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La Porte County Highway Department

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



1805 W. 5th Street
La Porte, Indiana 46350

CORRECTIVE ACTION PLAN

FINDING 2018-004

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Jerry Sullivan
Contact Phone Number: 219-221-1787

VIEWS of RESPONSIBLE OFFICIAL: Agree

DESCRIPTION OF CORRECTIVE ACTION

As originally indicated in the corrective action plan for 2017 -001 corrective action began in May of 2018. However, corrective action was not fully implemented through 2018 and is expected to be complete in 2019.

Jerry Jay Sullivan Jr.
(Signature)

County Engineer
(Title)

5/16/2019
(Date)



Kathleen A. Chroback, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

(219) 326-6808, Ext. 2385

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

CORRECTIVE ACTION PLAN

Section III-Federal Award Findings and Questioned Costs

FINDING 2018-005

Subject: Child Support Enforcement – Activities Allowed or Unallowed, Cash Management, and
Period Performance

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

View of Responsible Official: We concur with this finding.

Description of Corrective Action Plan:

The Clerk does review the Monthly Expense Claims (requests) and the Quarterly Incentive Expenditure Report. An oversight may have occurred in reviewing the Monthly Expense Claim(s) and the Quarterly Incentive Expenditure Report as that is the procedure that this office does adhere to.

Anticipated completion date of this finding is June of 2019.

Kathleen A. Chroback
(Signature)

Circuit Court Clerk
(Title)

May 29, 2019
(Date)



Kathleen A. Chrobak, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court

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CORRECTIVE ACTION PLAN

FINDING 2018-006

Subject: Child Support Enforcement-Allowable Costs/Cost Principles, Reporting

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

View of Responsible Official: We concur with this finding.

Description of Corrective Action Plan:

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

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

A corrective action plan is in place for the documentation of the part time employees pay from the Incentive Fund. This documentation of part time employees for time spent on IV-D activities was corrected in the 3rd quarter of 2018 after the Quality Assurance Review conducted by the Indiana Department of Child Services in March 2018. However, after approval, it has since been amended that the documentation of actual time keeping by these part-time employees should be done instead of percentage of time spent.

Anticipated completion date is during the third Quarter of 2019.

Kathleen A. Chrobak
(Signature)

Circuit Court Clerk
(Title)

May 29, 2019
(Date)

Kathleen A. Chrobak, Clerk

Chief Deputy
Roberta Hartz

LaPorte Circuit Court



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CORRECTIVE ACTION PLAN

FINDING 2018-007

Subject: Child Support Enforcement – Reporting

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

View of Responsible Official: We concur with this finding.

Description of Corrective Action Plan:

The Clerk did not comply with the reporting requirements under the terms of the Cooperative Agreement between the Indiana Child Support Bureau and the Clerk's Office as we were instructed by the Child Support Bureau not to report the Quarterly Incentive Expenditure from March through November of 2018. Malcon, Malinowski Consulting, Inc., began the reporting for the Clerk's Office in January of 2019 and are now in the process of catching up with our back reporting.

Anticipated completion date for this finding the third Quarter of 2019.

Kathleen A. Chrobak
(Signature)

Circuit Court Clerk
(Title)

May 29, 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/>.