

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

ANNUAL FINANCIAL REPORT

2010

LAGRANGE COUNTY, INDIANA



FILED

08/25/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jackie S. Boyle Kay M. Myers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Vonda Akey	01-01-09 to 12-31-12
Clerk	Beverly S. Elliott	01-01-09 to 12-31-12
Sheriff	Terry Martin	01-01-07 to 12-31-14
Recorder	Sharon E. Shiltz	01-01-09 to 12-31-12
President of the Board of County Commissioners	Phillip D. Curtis George R. Bachman	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Charles F. Ashcraft	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

We have audited the accompanying financial statement of LaGrange County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 26, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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 the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt 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.

This report is intended solely for the information and use of the County's management, County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 26, 2011



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

We have audited the financial statement of LaGrange County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 26, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
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 are 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.

This report is intended solely for the information and use of the County's management, County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 26, 2011

FINANCIAL STATEMENT(S)

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General Fund	\$ 551,011	\$ 9,562,761	\$ 9,702,282	\$ 411,490
Local Road And Street	132,817	266,463	214,784	184,496
Firearms Training	8,405	10,770	6,276	12,899
County Health	17,943	338,639	333,214	23,368
Canine Donations	2,890	1,030	914	3,006
Hava Title III	3,680	24,806	6,542	21,944
Clerk's Record Perpetuation	47,074	16,234	35,097	28,211
Unsafe Buildings	21,266	14,017	-	35,283
Drug Free Grant	1,611	-	-	1,611
County Drug Free Community	17,577	23,016	17,550	23,043
General Drain Improvement	73,584	62,406	73,285	62,705
Convention/Recreation/Visitors Promotion	24,661	468,918	493,579	-
County Highway	351,199	2,781,940	2,649,521	483,618
Parks And Recreation	67,810	357,645	366,901	58,554
Property Reassessment 2006	498,471	142,462	235,187	405,746
County Extradition	49,629	6,920	22,078	34,471
Recorder's Record Perpetuation	100,515	38,095	40,607	98,003
County User Fee	60,159	17,290	14,325	63,124
Local Health Maintenance	85,578	33,168	13,590	105,156
Pretrial Diversion	638	8,171	7,047	1,762
Plat Book	45,905	7,487	7,320	46,072
Supplemental Public Defender	37,458	4,531	29,973	12,016
Clerk's IV-D (New)	8,608	10,774	17,390	1,992
Sheriff's Continuing Education	13,596	1,996	729	14,863
Jury Pay	87,639	10,521	604	97,556
Prisoner Reimbursement	3,365	-	-	3,365
Infant Seat Donation	2,279	-	244	2,035
Shop With A Cop	5,826	2,019	1,467	6,378
Tobacco Settlement 2001	193,320	21,791	-	215,111
Gifts To Animal Shelter	298	4,779	3,572	1,505
Clean Water Indiana Grant	(1,876)	6,535	4,452	207
Smart Teen Decisions Special Fund	10,297	-	-	10,297
2007 GIS LETPP Grant	-	17,940	17,940	-
Drainage Maintenance	1,098,668	104,121	85,409	1,117,380
Rainy Day	2,388,111	278,754	520,996	2,145,869
Medical Care For Inmates	35,626	7,644	4,012	39,258
Sales Disclosures-County	32,089	4,520	65	36,544
Infraction Deferral	55,116	150,126	66,998	138,244
Work Release Maintenance Fee	33,926	8,549	3,205	39,270
County Riverboat Revenue Sharing	197,309	188,625	158,020	227,914
Sheriff's Commissary	26,516	153,987	160,952	19,551
County Corrections	26,814	23,153	28,684	21,283
Bio-Terrorism Grant-2005	25,489	-	7,171	18,318
CERTA Grant- CFDA 83.656	631	-	-	631
Bio-Terrorism 9/06	1,958	-	1,958	-
Bio-Terrorism Grant 10/05-9/06	(9,129)	9,129	-	-
Tobacco-Free LaGrange County	250	-	-	250
Surplus Dog	80	-	80	-
Levy Excess	67,067	24,759	-	91,826
Crime Victim's Assistance	293	-	293	-
Victim's Assistance	-	15,561	20,106	(4,545)
Victim's Assistance 7/1-6/30	(1,972)	17,455	15,483	-
Council On Aging Transit Grant	-	252,242	252,242	-
Women, Infants, And Children	(12,798)	79,719	82,475	(15,554)
LaGrange Community Youth Center	-	21,727	21,727	-
H1N1 143-66 Grant	24,628	-	24,628	-
Local Emergency Planning	18,867	3,238	444	21,661
CERTA Grant- CFDA 82.552	823	-	-	823
Bulletproof Vest Partnership	-	5,170	5,170	-
Adventure Bound Grant	9,553	3,285	6,395	6,443
Emergency Response Team	420	-	-	420
County Identification Security Protection	35,649	12,756	33,369	15,036
2006 Homeland Security	(77)	77	-	-

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

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Riverboat Wager Tax Revenue	-	218,462	218,462	-
Court Interpreter Grant	-	750	750	-
E-911 Communications Center	70,452	280,672	183,082	168,042
Prosecutor's IV-D (New)	61,503	12,862	-	74,365
Sales Disclosures-State	310	4,520	4,365	465
Admin Fee/Circuit Court Adult Probation	58,172	6,905	36,080	28,997
District Full Scale Exercise	305	45	350	-
2006 LETPP Hazmat Grant	(45)	45	-	-
2007 DTL Five on Five Grant	(174)	11,756	11,582	-
2007 Planning Exercise Grant	(917)	1,957	1,040	-
LaGrange County Redevelopment Commission	152,410	-	-	152,410
Immunization Donation	14,817	5,196	3,907	16,106
Circuit Court Adult Probation	43,304	27,108	62,851	7,561
Superior Court Adult Probation	101,226	60,180	55,520	105,886
Circuit Court Juvenile Probation	23,586	17,271	23,512	17,345
Juvenile Probation #3	52,675	8,498	53,374	7,799
Major Moves Construction	29,817,428	907,437	2,953,007	27,771,858
LaGrange County Planning Grant/Howe	(14,400)	21,150	6,750	-
Tobacco Cessation II	12,741	25,000	26,242	11,499
2007 District Planning Council	(24,692)	35,511	10,819	-
Nuisance Ordinance Enforcement	816	-	-	816
Section Corner Perpetuation	19,998	6,455	5,759	20,694
E-911 Education	1,341	2,000	1,022	2,319
Gazebo	270	50	-	320
Land And Water Conservation/Park	(44,724)	70,830	45,487	(19,381)
Abandoned Vehicles	1,624	-	-	1,624
Recorder's Mortgage Fees	495	3,348	3,473	370
Information Technology Equipment	1,525	2,175	-	3,700
E-911 Wireless	74,382	144,369	189,108	29,643
Sheriff's Accident Report	3,379	1,802	3,000	2,181
Sheriff Drug And Education Fund	4,161	785	4,946	-
GED Program	1,100	5,000	5,500	600
Child Safety Seat	361	900	861	400
Critical Response Team	3,433	3,867	3,363	3,937
Rape Agression Defense	634	80	-	714
Sex And Violent Offender Fund	6,583	2,851	-	9,434
Contractor Registration	44,120	16,175	4,475	55,820
Economic Development Area #1	63,166	34,150	31,608	65,708
Economic Development Area #2	439,559	234,941	30,847	643,653
Economic Development Area #3	133,297	84,320	175,143	42,474
Code Enforcements	5,117	27,580	24,371	8,326
Admin Fee/Superior Court Adult Prob	54,158	15,158	-	69,316
State Sex Offender Reg. Fee	36	504	512	28
GAL/CASA User Fee	293	13,500	13,500	293
Home Detention Program	87,806	12,989	19,276	81,519
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	96,317	1,411	2,235	95,493
Cloyd Duff Trust	130,594	755	6,248	125,101
M Greenwalt Trust	1,780	10	-	1,790
County Auditor's Ineligible Deduction	-	10,124	-	10,124
Land/Water Conservation	(10,603)	10,603	-	-
Alcohol And Drug Court Program	-	12,110	6,300	5,810
Dive Team	-	450	-	450
Bioterrorism Preparedness Grant	-	6,599	6,599	-
Mongo Downtown Revitalization	-	25,809	25,809	-
Sewer Improvement Bond Of 1999	55,071	77,162	132,233	-
Technology Bonds Of 2003	(6,466)	6,911	445	-
Cumulative Capital Development	103,925	382,228	342,500	143,653
Park Nonreverting Capital	283	1	-	284
Cumulative Bridge	741,402	322,321	611,197	452,526
LaGrange County EDIT	1,245,964	981,709	1,399,935	827,738
Park Non-Reverting Operating	45,880	66,839	59,605	53,114
Health Insurance	69,297	1,187,898	1,200,000	57,195

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

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Self Insurance	47,580	824,233	827,210	44,603
County Liability	41,500	-	-	41,500
Sheriff's Pension	3,044,184	613,430	176,785	3,480,829
Congressional Principal	17,577	-	-	17,577
Hospital Non-Expendable Principal	2,950,415	-	-	2,950,415
Hospital Trust Interest Income	-	17,810	17,810	-
Coroners Continuing Education	166	2,824	2,657	333
Tax Sale Surplus	13,720	15,922	153	29,489
Tax Sale Redemption	-	2,191	1,529	662
Surplus Tax	19,650	35,050	40,930	13,770
Sewage Charge Collections	-	139,236	139,236	-
County Sheriff	15,235	324,588	339,823	-
Infraction Judgements	21,649	195,768	188,999	28,418
Inheritance Tax	201,075	517,926	598,880	120,121
Payroll Withholdings	147,702	2,652,727	2,799,701	728
Sheriff's Inmate Trust	3,294	147,464	149,453	1,305
Special Death Benefit	465	3,455	3,505	415
Education Plate Fee	-	900	900	-
CAGIT Agency	-	5,152,192	5,152,192	-
CEDIT	-	1,310,967	1,310,967	-
Financial Institution Tax	-	82,843	82,843	-
Wheel Tax	3,121	54,229	56,349	1,001
Excise Surtax	20,847	244,546	256,016	9,377
Welfare Trust	6	-	-	6
Homestead Credit Rebate Distribution	10,374	388	-	10,762
Final HEA1001-07/08 PTRC & HSC	-	131,688	131,688	-
DLGF Homesestead Credit Database	-	9	9	-
Economic Development Abatement Fees	-	26	-	26
Tax Distribution	-	20,931,639	20,931,639	-
After Settlement Collections	495,924	430,953	495,924	430,953
CEDIT/Homestead Credit	19,318	786,580	790,560	15,338
Commercial Vehicle Excise Tax	54,838	134,498	189,336	-
Excess CAGIT	-	306,150	306,150	-
State Delinquent Tax And Penalty	-	1,483	1,483	-
2008 State Homestead Credit/HEA 1001	1,830	256,373	258,327	(124)
Interstate Compact/Circuit Court	75	375	450	-
Fines And Forfeitures	9,361	41,027	42,239	8,149
Court Costs-3% Towns	15,710	14,963	29,681	992
Congressional Interest	304	104	351	57
State Welfare Excise Tax Allocation	-	969,165	969,165	-
Surplus Property Tax Relief Credit	-	41,294	41,294	-
Excess CEDIT	-	126,281	126,281	-
Clerk's Cashbook	560,149	2,706,883	2,842,271	424,761
Totals	\$ 48,205,834	\$ 60,267,995	\$ 63,126,188	\$ 45,347,641

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are 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 statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

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

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

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. 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. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Landfill Closure/Post Closure Costs

State and federal laws and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. The County has

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

estimated the costs of closure and post closure care to be \$1,067,954. These amounts are based on what it would cost to perform all closure and post closure care in 1994. The County closed the landfill in 1999. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, the liability for estimated closure and post closure care costs attributable to the current year's operation as required by Statement Number 18 of the Governmental Accounting Standards Board has not been computed.

The County is required by state and federal laws and regulations to make contributions to a trust to finance closure and post closure care, to obtain a bond in an amount sufficient to finance the estimated closure and post closure care costs, obtain insurance, or fulfill the financial requirements set forth in 329 IAC 2-12. The County has chosen to obtain a line of credit for this purpose.

Note 8. *Subsequent Event*

The county had to purchase approximately sixty-four (64) acres of land from Wagner Land Development at a cost of \$725,000 to settle a lawsuit. There was an initial payment of \$5,000 on December 20, 2010 and there will be future payments of \$432,000 on February 25, 2011 and \$288,000 on February 24, 2012.

Note 9. *Differences Between Regulatory Statements And County Annual Report*

Immaterial differences exist between the Regulatory Statements and the 2010 County Annual Report. These differences are due to either audit adjustments or audited amounts for county departments which differ from unaudited amounts shown in the 2010 County Annual Report.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the LaGrange County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General Fund	Local Road And Street	Firearms Training	County Health	Canine Donations	Hava Title III	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 551,011	\$ 132,817	\$ 8,405	\$ 17,943	\$ 2,890	\$ 3,680	\$ 47,074
Receipts:							
Taxes	6,543,094	-	-	271,387	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	440,442	-	-	-	-	-	-
Intergovernmental	536,613	265,728	-	4,224	-	24,806	-
Charges for services	336,799	-	-	62,990	-	-	16,234
Fines and forfeits	241,170	-	-	-	-	-	-
Other receipts	1,464,643	735	10,770	38	1,030	-	-
Total receipts	<u>9,562,761</u>	<u>266,463</u>	<u>10,770</u>	<u>338,639</u>	<u>1,030</u>	<u>24,806</u>	<u>16,234</u>
Disbursements:							
Personal services	5,656,266	-	-	322,612	-	-	35,097
Supplies	446,494	214,784	614	6,242	452	-	-
Other services and charges	2,788,741	-	1,168	4,360	462	-	-
Capital outlay	38,178	-	4,494	-	-	6,542	-
Other disbursements	772,603	-	-	-	-	-	-
Total disbursements	<u>9,702,282</u>	<u>214,784</u>	<u>6,276</u>	<u>333,214</u>	<u>914</u>	<u>6,542</u>	<u>35,097</u>
Excess (deficiency) of receipts over disbursements	<u>(139,521)</u>	<u>51,679</u>	<u>4,494</u>	<u>5,425</u>	<u>116</u>	<u>18,264</u>	<u>(18,863)</u>
Cash and investments - ending	<u>\$ 411,490</u>	<u>\$ 184,496</u>	<u>\$ 12,899</u>	<u>\$ 23,368</u>	<u>\$ 3,006</u>	<u>\$ 21,944</u>	<u>\$ 28,211</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Unsafe Buildings	Drug Free Grant	County Drug Free Community	General Drain Improvement	Convention / Recreation/ Visitors Promotion	County Highway	Parks And Recreation
Cash and investments - beginning	\$ 21,266	\$ 1,611	\$ 17,577	\$ 73,584	\$ 24,661	\$ 351,199	\$ 67,810
Receipts:							
Taxes	-	-	-	-	-	292,635	326,904
Special assessments	-	-	-	14,277	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	23,016	-	-	1,917,347	21,428
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,017	-	-	48,129	468,918	571,958	9,313
Total receipts	<u>14,017</u>	<u>-</u>	<u>23,016</u>	<u>62,406</u>	<u>468,918</u>	<u>2,781,940</u>	<u>357,645</u>
Disbursements:							
Personal services	-	-	-	-	-	1,442,936	281,865
Supplies	-	-	-	-	-	1,010,210	27,078
Other services and charges	-	-	17,550	73,285	-	192,070	41,643
Capital outlay	-	-	-	-	-	4,305	16,315
Other disbursements	-	-	-	-	493,579	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>17,550</u>	<u>73,285</u>	<u>493,579</u>	<u>2,649,521</u>	<u>366,901</u>
Excess (deficiency) of receipts over disbursements	<u>14,017</u>	<u>-</u>	<u>5,466</u>	<u>(10,879)</u>	<u>(24,661)</u>	<u>132,419</u>	<u>(9,256)</u>
Cash and investments - ending	<u>\$ 35,283</u>	<u>\$ 1,611</u>	<u>\$ 23,043</u>	<u>\$ 62,705</u>	<u>\$ -</u>	<u>\$ 483,618</u>	<u>\$ 58,554</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Property Reassessment 2006	County Extradition	Recorder's Record Perpetuation	County User Fee	Local Health Maintenance	Pretrial Diversion	Plat Book
Cash and investments - beginning	\$ 498,471	\$ 49,629	\$ 100,515	\$ 60,159	\$ 85,578	\$ 638	\$ 45,905
Receipts:							
Taxes	128,168	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,993	-	-	-	33,168	-	-
Charges for services	-	-	19,804	-	-	-	7,487
Fines and forfeits	-	-	-	17,290	-	8,171	-
Other receipts	2,301	6,920	18,291	-	-	-	-
Total receipts	<u>142,462</u>	<u>6,920</u>	<u>38,095</u>	<u>17,290</u>	<u>33,168</u>	<u>8,171</u>	<u>7,487</u>
Disbursements:							
Personal services	-	-	32,720	-	-	7,047	7,176
Supplies	3,268	-	504	-	2,065	-	144
Other services and charges	231,919	7,078	7,383	-	10,286	-	-
Capital outlay	-	15,000	-	-	1,239	-	-
Other disbursements	-	-	-	14,325	-	-	-
Total disbursements	<u>235,187</u>	<u>22,078</u>	<u>40,607</u>	<u>14,325</u>	<u>13,590</u>	<u>7,047</u>	<u>7,320</u>
Excess (deficiency) of receipts over disbursements	<u>(92,725)</u>	<u>(15,158)</u>	<u>(2,512)</u>	<u>2,965</u>	<u>19,578</u>	<u>1,124</u>	<u>167</u>
Cash and investments - ending	<u>\$ 405,746</u>	<u>\$ 34,471</u>	<u>\$ 98,003</u>	<u>\$ 63,124</u>	<u>\$ 105,156</u>	<u>\$ 1,762</u>	<u>\$ 46,072</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Supplemental Public Defender	Clerk's IV-D (New)	Sheriff's Continuing Education	Jury Pay	Prisoner Reimbursement	Infant Seat Donation	Shop With A Cop
Cash and investments - beginning	\$ 37,458	\$ 8,608	\$ 13,596	\$ 87,639	\$ 3,365	\$ 2,279	\$ 5,826
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	10,774	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,531	-	-	10,521	-	-	-
Other receipts	-	-	1,996	-	-	-	2,019
Total receipts	4,531	10,774	1,996	10,521	-	-	2,019
Disbursements:							
Personal services	-	7,018	-	604	-	-	-
Supplies	-	-	-	-	-	244	1,467
Other services and charges	29,973	10,164	729	-	-	-	-
Capital outlay	-	208	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	29,973	17,390	729	604	-	244	1,467
Excess (deficiency) of receipts over disbursements	(25,442)	(6,616)	1,267	9,917	-	(244)	552
Cash and investments - ending	\$ 12,016	\$ 1,992	\$ 14,863	\$ 97,556	\$ 3,365	\$ 2,035	\$ 6,378

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tobacco Settlement 2001	Gifts To Animal Shelter	Clean Water Indiana Grant	Smart Teen Decisions Special Fund	2007 GIS LETPP Grant	Drainage Maintenance	Rainy Day
Cash and investments - beginning	\$ 193,320	\$ 298	\$ (1,876)	\$ 10,297	\$ -	\$ 1,098,668	\$ 2,388,111
Receipts:							
Taxes	-	-	-	-	-	-	17,235
Special assessments	-	-	-	-	-	98,321	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,535	-	17,940	-	257,628
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,990
Other receipts	21,791	4,779	-	-	-	5,800	901
Total receipts	<u>21,791</u>	<u>4,779</u>	<u>6,535</u>	<u>-</u>	<u>17,940</u>	<u>104,121</u>	<u>278,754</u>
Disbursements:							
Personal services	-	-	4,452	-	-	-	-
Supplies	-	3,572	-	-	-	-	-
Other services and charges	-	-	-	-	5,000	37,442	26,614
Capital outlay	-	-	-	-	12,940	-	494,382
Other disbursements	-	-	-	-	-	47,967	-
Total disbursements	<u>-</u>	<u>3,572</u>	<u>4,452</u>	<u>-</u>	<u>17,940</u>	<u>85,409</u>	<u>520,996</u>
Excess (deficiency) of receipts over disbursements	<u>21,791</u>	<u>1,207</u>	<u>2,083</u>	<u>-</u>	<u>-</u>	<u>18,712</u>	<u>(242,242)</u>
Cash and investments - ending	<u>\$ 215,111</u>	<u>\$ 1,505</u>	<u>\$ 207</u>	<u>\$ 10,297</u>	<u>\$ -</u>	<u>\$ 1,117,380</u>	<u>\$ 2,145,869</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Medical Care For Inmates	Sales Disclosures- County	Infraction Deferral	Work Release Maintenance Fee	County Riverboat Revenue Sharing	Sheriff's Commissary	County Corrections
Cash and investments - beginning	\$ 35,626	\$ 32,089	\$ 55,116	\$ 33,926	\$ 197,309	\$ 26,516	\$ 26,814
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	188,625	-	-
Charges for services	-	4,520	-	-	-	-	-
Fines and forfeits	-	-	150,126	-	-	-	-
Other receipts	7,644	-	-	8,549	-	153,987	23,153
Total receipts	<u>7,644</u>	<u>4,520</u>	<u>150,126</u>	<u>8,549</u>	<u>188,625</u>	<u>153,987</u>	<u>23,153</u>
Disbursements:							
Personal services	-	-	35,314	-	-	-	-
Supplies	-	-	4,325	2,937	161	160,952	6,684
Other services and charges	4,012	65	18,807	268	152,380	-	-
Capital outlay	-	-	8,552	-	5,479	-	22,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,012</u>	<u>65</u>	<u>66,998</u>	<u>3,205</u>	<u>158,020</u>	<u>160,952</u>	<u>28,684</u>
Excess (deficiency) of receipts over disbursements	<u>3,632</u>	<u>4,455</u>	<u>83,128</u>	<u>5,344</u>	<u>30,605</u>	<u>(6,965)</u>	<u>(5,531)</u>
Cash and investments - ending	<u>\$ 39,258</u>	<u>\$ 36,544</u>	<u>\$ 138,244</u>	<u>\$ 39,270</u>	<u>\$ 227,914</u>	<u>\$ 19,551</u>	<u>\$ 21,283</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Bio-Terrorism Grant-2005	CERTA Grant CFDA 83.656	Bio-Terrorism 9/06	Bio-Terrorism Grant 10/05-9/06	Tobacco-Free LaGrange County	Surplus Dog	Levy Excess
Cash and investments - beginning	\$ 25,489	\$ 631	\$ 1,958	\$ (9,129)	\$ 250	\$ 80	\$ 67,067
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	9,129	-	-	24,759
Total receipts	-	-	-	9,129	-	-	24,759
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,171	-	1,958	-	-	80	-
Total disbursements	7,171	-	1,958	-	-	80	-
Excess (deficiency) of receipts over disbursements	(7,171)	-	(1,958)	9,129	-	(80)	24,759
Cash and investments - ending	\$ 18,318	\$ 631	\$ -	\$ -	\$ 250	\$ -	\$ 91,826

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Crime Victim's Assistance	Victim's Assistance	Victim's Assistance 7/1-6/30	Council On Aging Transit Grant	Women, Infants, And Children	LaGrange Community Youth Center	H1N1 143-66 Grant
Cash and investments - beginning	\$ 293	\$ -	\$ (1,972)	\$ -	\$ (12,798)	\$ -	\$ 24,628
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	15,561	17,455	252,242	78,878	21,727	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	841	-	-
Total receipts	-	15,561	17,455	252,242	79,719	21,727	-
Disbursements:							
Personal services	293	17,755	15,483	-	64,517	-	2,086
Supplies	-	348	-	-	6,045	-	1,173
Other services and charges	-	2,003	-	-	11,630	-	210
Capital outlay	-	-	-	-	283	-	18,163
Other disbursements	-	-	-	252,242	-	21,727	2,996
Total disbursements	293	20,106	15,483	252,242	82,475	21,727	24,628
Excess (deficiency) of receipts over disbursements	(293)	(4,545)	1,972	-	(2,756)	-	(24,628)
Cash and investments - ending	\$ -	\$ (4,545)	\$ -	\$ -	\$ (15,554)	\$ -	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Local Emergency Planning	CERTA Grant- CFDA 82.552	Bulletproof Vest Partnership	Adventure Bound Grant	Emergency Response Team	County Identification Security Protection	2006 Homeland Security
Cash and investments - beginning	\$ 18,867	\$ 823	\$ -	\$ 9,553	\$ 420	\$ 35,649	\$ (77)
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,238	-	5,170	-	-	-	-
Charges for services	-	-	-	3,220	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	65	-	12,756	77
Total receipts	<u>3,238</u>	<u>-</u>	<u>5,170</u>	<u>3,285</u>	<u>-</u>	<u>12,756</u>	<u>77</u>
Disbursements:							
Personal services	-	-	-	5,271	-	-	-
Supplies	-	-	-	248	-	-	-
Other services and charges	444	-	-	876	-	33,369	-
Capital outlay	-	-	5,170	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>444</u>	<u>-</u>	<u>5,170</u>	<u>6,395</u>	<u>-</u>	<u>33,369</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,794</u>	<u>-</u>	<u>-</u>	<u>(3,110)</u>	<u>-</u>	<u>(20,613)</u>	<u>77</u>
Cash and investments - ending	<u>\$ 21,661</u>	<u>\$ 823</u>	<u>\$ -</u>	<u>\$ 6,443</u>	<u>\$ 420</u>	<u>\$ 15,036</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Riverboat Wager Tax Revenue	Court Interpreter Grant	E-911 Communications Center	Prosecutor's IV-D (New)	Sales Disclosures- Sales	Admin Fee/Circuit Court Adult Probation	District Full Scale Exercise
Cash and investments - beginning	\$ -	\$ -	\$ 70,452	\$ 61,503	\$ 310	\$ 58,172	\$ 305
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	750	-	12,862	-	-	45
Charges for services	-	-	280,553	-	-	-	-
Fines and forfeits	-	-	-	-	-	6,905	-
Other receipts	218,462	-	119	-	4,520	-	-
Total receipts	218,462	750	280,672	12,862	4,520	6,905	45
Disbursements:							
Personal services	-	-	183,082	-	-	36,080	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	750	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	218,462	-	-	-	4,365	-	350
Total disbursements	218,462	750	183,082	-	4,365	36,080	350
Excess (deficiency) of receipts over disbursements	-	-	97,590	12,862	155	(29,175)	(305)
Cash and investments - ending	\$ -	\$ -	\$ 168,042	\$ 74,365	\$ 465	\$ 28,997	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	2006 LETPP Hazmat Grant	2007 DTL Five On Five Grant	2007 Planning Exercise Grant	LaGrange County Redevelopment Commission	Immunization Donation	Circuit Court Adult Probation	Superior Court Adult Probation
Cash and investments - beginning	\$ (45)	\$ (174)	\$ (917)	\$ 152,410	\$ 14,817	\$ 43,304	\$ 101,226
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	45	11,756	1,957	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	27,108	60,180
Other receipts	-	-	-	-	5,196	-	-
Total receipts	45	11,756	1,957	-	5,196	27,108	60,180
Disbursements:							
Personal services	-	-	-	-	-	30,486	37,140
Supplies	-	-	-	-	-	530	1,977
Other services and charges	-	11,582	1,040	-	3,907	31,718	14,605
Capital outlay	-	-	-	-	-	117	1,308
Other disbursements	-	-	-	-	-	-	490
Total disbursements	-	11,582	1,040	-	3,907	62,851	55,520
Excess (deficiency) of receipts over disbursements	45	174	917	-	1,289	(35,743)	4,660
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 152,410	\$ 16,106	\$ 7,561	\$ 105,886

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Circuit Court Juvenile Probation	Juvenile Probation #3	Major Moves Construction	LaGrange County Planning Grant/Howe	Tobacco Cessation II	2007 District Planning Council	Nuisance Ordinance Enforcement
Cash and investments - beginning	\$ 23,586	\$ 52,675	\$ 29,817,428	\$ (14,400)	\$ 12,741	\$ (24,692)	\$ 816
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	21,150	25,000	35,511	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	17,267	8,498	-	-	-	-	-
Other receipts	4	-	907,437	-	-	-	-
Total receipts	17,271	8,498	907,437	21,150	25,000	35,511	-
Disbursements:							
Personal services	20,678	53,374	-	-	-	-	-
Supplies	715	-	-	-	713	-	-
Other services and charges	1,925	-	1,159,854	6,750	25,529	10,819	-
Capital outlay	194	-	1,793,153	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	23,512	53,374	2,953,007	6,750	26,242	10,819	-
Excess (deficiency) of receipts over disbursements	(6,241)	(44,876)	(2,045,570)	14,400	(1,242)	24,692	-
Cash and investments - ending	\$ 17,345	\$ 7,799	\$ 27,771,858	\$ -	\$ 11,499	\$ -	\$ 816

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Section Corner Perpetuation	E-911 Education	Gazebo	Land and Water Conservation/ Park	Abandoned Vehicles	Recorder's Mortgage Fees	Information Technology Equipment
Cash and investments - beginning	\$ 19,998	\$ 1,341	\$ 270	\$ (44,724)	\$ 1,624	\$ 495	\$ 1,525
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	70,830	-	-	-
Charges for services	6,455	-	50	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,000	-	-	-	3,348	2,175
Total receipts	<u>6,455</u>	<u>2,000</u>	<u>50</u>	<u>70,830</u>	<u>-</u>	<u>3,348</u>	<u>2,175</u>
Disbursements:							
Personal services	3,479	-	-	-	-	-	-
Supplies	2,280	-	-	-	-	-	-
Other services and charges	-	1,022	-	-	-	-	-
Capital outlay	-	-	-	45,487	-	-	-
Other disbursements	-	-	-	-	-	3,473	-
Total disbursements	<u>5,759</u>	<u>1,022</u>	<u>-</u>	<u>45,487</u>	<u>-</u>	<u>3,473</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>696</u>	<u>978</u>	<u>50</u>	<u>25,343</u>	<u>-</u>	<u>(125)</u>	<u>2,175</u>
Cash and investments - ending	<u>\$ 20,694</u>	<u>\$ 2,319</u>	<u>\$ 320</u>	<u>\$ (19,381)</u>	<u>\$ 1,624</u>	<u>\$ 370</u>	<u>\$ 3,700</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	E-911 Wireless	Sheriff's Accident Report	Sheriff Drug And Education Fund	GED Program	Child Safety Seat	Critical Response Team	Rape Agression Defense
Cash and investments - beginning	\$ 74,382	\$ 3,379	\$ 4,161	\$ 1,100	\$ 361	\$ 3,433	\$ 634
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,802	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	144,369	-	785	5,000	900	3,867	80
Total receipts	<u>144,369</u>	<u>1,802</u>	<u>785</u>	<u>5,000</u>	<u>900</u>	<u>3,867</u>	<u>80</u>
Disbursements:							
Personal services	189,108	-	-	-	-	-	-
Supplies	-	-	-	-	861	324	-
Other services and charges	-	3,000	4,946	5,500	-	-	-
Capital outlay	-	-	-	-	-	3,039	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>189,108</u>	<u>3,000</u>	<u>4,946</u>	<u>5,500</u>	<u>861</u>	<u>3,363</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(44,739)</u>	<u>(1,198)</u>	<u>(4,161)</u>	<u>(500)</u>	<u>39</u>	<u>504</u>	<u>80</u>
Cash and investments - ending	<u>\$ 29,643</u>	<u>\$ 2,181</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 400</u>	<u>\$ 3,937</u>	<u>\$ 714</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sex And Violent Offender Fund	Contractor Registration	Economic Development Area #1	Economic Development Area #2	Economic Development Area #3	Code Enforcements	Admin Fee/Superior Court Adult Probation
Cash and investments - beginning	\$ 6,583	\$ 44,120	\$ 63,166	\$ 439,559	\$ 133,297	\$ 5,117	\$ 54,158
Receipts:							
Taxes	-	-	34,150	234,378	84,320	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,851	-	-	-	-	27,580	15,158
Other receipts	-	16,175	-	563	-	-	-
Total receipts	2,851	16,175	34,150	234,941	84,320	27,580	15,158
Disbursements:							
Personal services	-	-	-	5,934	173,555	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,588	8,457	1,588	24,371	-
Capital outlay	-	4,475	-	10,883	-	-	-
Other disbursements	-	-	30,020	5,573	-	-	-
Total disbursements	-	4,475	31,608	30,847	175,143	24,371	-
Excess (deficiency) of receipts over disbursements	2,851	11,700	2,542	204,094	(90,823)	3,209	15,158
Cash and investments - ending	\$ 9,434	\$ 55,820	\$ 65,708	\$ 643,653	\$ 42,474	\$ 8,326	\$ 69,316

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Sex Offender Reg. Fee	GAL/CASA User Fee	Home Detention Program	Rogers Home Principal	Rogers Home Income	Cloyd Duff Trust	M Greenwalt Trust
Cash and investments - beginning	\$ 36	\$ 293	\$ 87,806	\$ 165,550	\$ 96,317	\$ 130,594	\$ 1,780
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	13,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	504	-	12,989	-	-	-	-
Other receipts	-	-	-	-	1,411	755	10
Total receipts	504	13,500	12,989	-	1,411	755	10
Disbursements:							
Personal services	-	-	11,024	-	-	-	-
Supplies	-	-	466	-	-	-	-
Other services and charges	-	-	7,786	-	2,235	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	512	13,500	-	-	-	6,248	-
Total disbursements	512	13,500	19,276	-	2,235	6,248	-
Excess (deficiency) of receipts over disbursements	(8)	-	(6,287)	-	(824)	(5,493)	10
Cash and investments - ending	\$ 28	\$ 293	\$ 81,519	\$ 165,550	\$ 95,493	\$ 125,101	\$ 1,790

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Auditor's Ineligible Deduction	Land/Water Conservation	Alcohol And Drug Court Program	Dive Team	Bioterrorism Preparedness Grant	Mongo Downtown Revitalization	Sewer Improvement Bond Of 1999
Cash and investments - beginning	\$ -	\$ (10,603)	\$ -	\$ -	\$ -	\$ -	\$ 55,071
Receipts:							
Taxes	10,124	-	-	-	-	-	70,779
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	10,603	-	-	6,599	25,809	6,314
Charges for services	-	-	12,110	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	450	-	-	69
Total receipts	<u>10,124</u>	<u>10,603</u>	<u>12,110</u>	<u>450</u>	<u>6,599</u>	<u>25,809</u>	<u>77,162</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	4,125	-	-
Other services and charges	-	-	6,300	-	90	25,809	130,657
Capital outlay	-	-	-	-	2,346	-	-
Other disbursements	-	-	-	-	38	-	1,576
Total disbursements	<u>-</u>	<u>-</u>	<u>6,300</u>	<u>-</u>	<u>6,599</u>	<u>25,809</u>	<u>132,233</u>
Excess (deficiency) of receipts over disbursements	<u>10,124</u>	<u>10,603</u>	<u>5,810</u>	<u>450</u>	<u>-</u>	<u>-</u>	<u>(55,071)</u>
Cash and investments - ending	<u>\$ 10,124</u>	<u>\$ -</u>	<u>\$ 5,810</u>	<u>\$ 450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Technology Bonds Of 2003	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	LaGrange County EDIT	Park Non-Reverting Operating	Health Insurance
Cash and investments - beginning	\$ (6,466)	\$ 103,925	\$ 283	\$ 741,402	\$ 1,245,964	\$ 45,880	\$ 69,297
Receipts:							
Taxes	3,825	351,983	-	254,423	976,796	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,086	29,844	-	21,572	-	-	-
Charges for services	-	-	-	-	-	49,121	1,119,001
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	401	1	46,326	4,913	17,718	68,897
Total receipts	<u>6,911</u>	<u>382,228</u>	<u>1</u>	<u>322,321</u>	<u>981,709</u>	<u>66,839</u>	<u>1,187,898</u>
Disbursements:							
Personal services	-	-	-	-	(26,150)	6,191	-
Supplies	-	-	-	358,908	-	12,434	-
Other services and charges	-	5,000	-	66,412	772,806	18,413	-
Capital outlay	-	337,500	-	185,877	653,279	4,692	-
Other disbursements	445	-	-	-	-	17,875	1,200,000
Total disbursements	<u>445</u>	<u>342,500</u>	<u>-</u>	<u>611,197</u>	<u>1,399,935</u>	<u>59,605</u>	<u>1,200,000</u>
Excess (deficiency) of receipts over disbursements	<u>6,466</u>	<u>39,728</u>	<u>1</u>	<u>(288,876)</u>	<u>(418,226)</u>	<u>7,234</u>	<u>(12,102)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 143,653</u>	<u>\$ 284</u>	<u>\$ 452,526</u>	<u>\$ 827,738</u>	<u>\$ 53,114</u>	<u>\$ 57,195</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Self Insurance	County Liability	Sheriff's Pension	Congressional Principal	Hospital Non-Expendable Principal	Hospital Trust Interest Income	Coroners Continuing Education
Cash and investments - beginning	\$ 47,580	\$ 41,500	\$ 3,044,184	\$ 17,577	\$ 2,950,415	\$ -	\$ 166
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,824
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	824,233	-	613,430	-	-	17,810	-
Total receipts	<u>824,233</u>	<u>-</u>	<u>613,430</u>	<u>-</u>	<u>-</u>	<u>17,810</u>	<u>2,824</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	176,785	-	-	17,810	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	827,210	-	-	-	-	-	2,657
Total disbursements	<u>827,210</u>	<u>-</u>	<u>176,785</u>	<u>-</u>	<u>-</u>	<u>17,810</u>	<u>2,657</u>
Excess (deficiency) of receipts over disbursements	<u>(2,977)</u>	<u>-</u>	<u>436,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167</u>
Cash and investments - ending	<u>\$ 44,603</u>	<u>\$ 41,500</u>	<u>\$ 3,480,829</u>	<u>\$ 17,577</u>	<u>\$ 2,950,415</u>	<u>\$ -</u>	<u>\$ 333</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Sewage Charge Collections	County Sheriff	Infraction Judgements	Inheritance Tax
Cash and investments - beginning	\$ 13,720	\$ -	\$ 19,650	\$ -	\$ 15,235	\$ 21,649	\$ 201,075
Receipts:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	15,922	2,191	35,050	139,236	324,588	195,768	517,926
Total receipts	<u>15,922</u>	<u>2,191</u>	<u>35,050</u>	<u>139,236</u>	<u>324,588</u>	<u>195,768</u>	<u>517,926</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	153	1,529	40,930	139,236	339,823	188,999	598,880
Total disbursements	<u>153</u>	<u>1,529</u>	<u>40,930</u>	<u>139,236</u>	<u>339,823</u>	<u>188,999</u>	<u>598,880</u>
Excess (deficiency) of receipts over disbursements	<u>15,769</u>	<u>662</u>	<u>(5,880)</u>	<u>-</u>	<u>(15,235)</u>	<u>6,769</u>	<u>(80,954)</u>
Cash and investments - ending	<u>\$ 29,489</u>	<u>\$ 662</u>	<u>\$ 13,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,418</u>	<u>\$ 120,121</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll Withholdings	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fee	CAGIT Agency	CEDIT
Cash and investments - beginning	\$ 147,702	\$ 3,294	\$ 465	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,652,727	147,464	3,455	900	5,152,192	1,310,967
Total receipts	<u>2,652,727</u>	<u>147,464</u>	<u>3,455</u>	<u>900</u>	<u>5,152,192</u>	<u>1,310,967</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,799,701	149,453	3,505	900	5,152,192	1,310,967
Total disbursements	<u>2,799,701</u>	<u>149,453</u>	<u>3,505</u>	<u>900</u>	<u>5,152,192</u>	<u>1,310,967</u>
Excess (deficiency) of receipts over disbursements	<u>(146,974)</u>	<u>(1,989)</u>	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 728</u>	<u>\$ 1,305</u>	<u>\$ 415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Financial Institution Tax	Wheel Tax	Excise Surtax	Welfare Trust	Homestead Credit Rebate Distribution	Final HEA1001-07/08 PTRC & HSC
Cash and investments - beginning	\$ -	\$ 3,121	\$ 20,847	\$ 6	\$ 10,374	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,843	54,229	244,546	-	388	131,688
Total receipts	<u>82,843</u>	<u>54,229</u>	<u>244,546</u>	<u>-</u>	<u>388</u>	<u>131,688</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	82,843	56,349	256,016	-	-	131,688
Total disbursements	<u>82,843</u>	<u>56,349</u>	<u>256,016</u>	<u>-</u>	<u>-</u>	<u>131,688</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,120)</u>	<u>(11,470)</u>	<u>-</u>	<u>388</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,001</u>	<u>\$ 9,377</u>	<u>\$ 6</u>	<u>\$ 10,762</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	DLGF Homestead Credit Database	Economic Development Abatement Fees	Tax Distribution	After Settlement Collections	CEDIT/ Homestead Credit	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 495,924	\$ 19,318	\$ 54,838
Receipts:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9	26	20,931,639	430,953	786,580	134,498
Total receipts	<u>9</u>	<u>26</u>	<u>20,931,639</u>	<u>430,953</u>	<u>786,580</u>	<u>134,498</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9	-	20,931,639	495,924	790,560	189,336
Total disbursements	<u>9</u>	<u>-</u>	<u>20,931,639</u>	<u>495,924</u>	<u>790,560</u>	<u>189,336</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>26</u>	<u>-</u>	<u>(64,971)</u>	<u>(3,980)</u>	<u>(54,838)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ 430,953</u>	<u>\$ 15,338</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Excess CAGIT	State Delinquent Tax And Penalty	2008 State Homestead Cr/HEA 1001	Interstate Compact/Circuit Court	Fines And Forfeitures	Court Costs-3% Towns
Cash and investments - beginning	\$ -	\$ -	\$ 1,830	\$ 75	\$ 9,361	\$ 15,710
Receipts:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	306,150	1,483	256,373	375	41,027	14,963
Total receipts	<u>306,150</u>	<u>1,483</u>	<u>256,373</u>	<u>375</u>	<u>41,027</u>	<u>14,963</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	306,150	1,483	258,327	450	42,239	29,681
Total disbursements	<u>306,150</u>	<u>1,483</u>	<u>258,327</u>	<u>450</u>	<u>42,239</u>	<u>29,681</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(1,954)</u>	<u>(75)</u>	<u>(1,212)</u>	<u>(14,718)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (124)</u>	<u>\$ -</u>	<u>\$ 8,149</u>	<u>\$ 992</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Congressional Interest	State Welfare Excise Tax Allocation	Surplus Property Tax Relief Credit	Excess CEDIT	Clerk's Cashbook	Totals
Cash and investments - beginning	\$ 304	\$ -	\$ -	\$ -	\$ 560,149	\$ 48,205,834
Receipts:						
Taxes	-	-	-	-	-	9,600,201
Special assessments	-	-	-	-	-	112,598
Licenses and permits	-	-	-	-	-	443,266
Intergovernmental	-	-	-	-	-	4,011,329
Charges for services	-	-	-	-	-	1,920,146
Fines and forfeits	-	-	-	-	-	613,839
Other receipts	104	969,165	41,294	126,281	2,706,883	43,566,616
Total receipts	104	969,165	41,294	126,281	2,706,883	60,267,995
Disbursements:						
Personal services	-	-	-	-	-	8,662,493
Supplies	-	-	-	-	-	2,283,344
Other services and charges	-	-	-	-	-	6,258,985
Capital outlay	-	-	-	-	-	3,695,600
Other disbursements	351	969,165	41,294	126,281	2,842,271	42,225,766
Total disbursements	351	969,165	41,294	126,281	2,842,271	63,126,188
Excess (deficiency) of receipts over disbursements	(247)	-	-	-	(135,388)	(2,858,193)
Cash and investments - ending	\$ 57	\$ -	\$ -	\$ -	\$ 424,761	\$ 45,347,641

LAGRANGE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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

General infrastructure assets completed in the current years have been reported.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,720,463
Infrastructure	8,698,650
Buildings	17,786,460
Improvements other than buildings	2,991,327
Machinery and equipment	<u>10,915,564</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 44,112,464</u>

LAGRANGE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following long-term obligations:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital lease:		
County Jail	\$ 6,900,000	\$ 870,010
Notes and loans payable	15,717	5,556
 Total governmental activities debt	 6,915,717	 875,566

LAGRANGE COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County offices listed below:

County Auditor
County Commissioners
County Council
County Clerk of the Circuit Court

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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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Compliance

We have audited the compliance of the LaGrange County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

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.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be, significant deficiencies or material weaknesses, and therefore there is no assurance that all deficiencies, significant deficiencies, or material weakness have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance 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, 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 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. We considered the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1 to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council and others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 26, 2011

LAGRANGE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health ARRA-Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	A70-9-070150 A70-1-070291	\$ 58,725 5,818
Total for program			<u>64,543</u>
Pass-Through Indiana Office of Community and Rural Affairs Rural Business Enterprise Grants	10.769	PL-07-008	<u>25,809</u>
Total for federal grantor agency			<u>90,352</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - Entitlement Grants Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	PL-05-043	<u>21,150</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Pass-Through Indiana Department of Natural Resources ARRA-Outdoor Recreation-Acquisition, Development and Planning	15.916	18-00568	<u>70,829</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants Bulletproof Vest Partnership Program	16.607	FY 2009	<u>5,170</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	07-JB-019 08-JB-006	15,731 <u>5,996</u>
Total for program			<u>21,727</u>
Crime Victim Assistance	16.575	09VA072 09VAPR176	25,234 <u>7,781</u>
Total for program			<u>33,015</u>
Total for federal grantor agency			<u>59,912</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	18027660	<u>88,991</u>
ARRA- Formula Grants for Other Than Urbanized Areas	20.509	18027660	<u>137,931</u>
Total for federal grantor agency			<u>226,922</u>
<u>GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through IEC Elected Assistance Committee Fund HAVA Early Payments Section 101 Funds	39.011	063HAVA397	<u>15,486</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

LAGRANGE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	BPRS 143-4	<u>6,599</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		<u>116,105</u>
ARRA-Child Support Enforcement	93.563		<u>44,542</u>
Total for program			<u>160,647</u>
Total for federal grantor agency			<u>167,246</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067	C44P-9-713A	24,692
		C44P-9-468A	11,756
		C44P-8-018A	2,000
		C44P-9-731A	10,819
		C44P-9-761A	<u>14,894</u>
Total for cluster			<u>64,161</u>
Emergency Management Performance Grants	97.042	C44P-0294A	<u>21,187</u>
State Homeland Security Program (SHSP)	97.073	Emergency Planning	<u>3,237</u>
Total for federal grantor agency			<u>88,585</u>
Total federal awards expended			<u>\$ 740,482</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

LAGRANGE COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of LaGrange County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of counties with populations under 5,000 shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ 226,922

LAGRANGE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

LAGRANGE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1 - SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Federal Program: Child Support Enforcement/ARRA
CFDA: 93.563
Pass-Through: Indiana Department of Child Services

LaGrange County did not comply with the special tests and provisions compliance requirements related to the accounting records for the Child Support Enforcement ARRA grant. These provisions required ARRA funds to be accounted for in a fund separate from Non-ARRA funds. A test of this requirement determined that for the program listed above, ARRA receipts and disbursements were comingled with non ARRA funds in the accounting records.

Failure to separately account for receipts and expenditures could allow noncompliance with program requirements to occur and not be discovered in a timely manner. Noncompliance with program requirements could jeopardize future funding or cause the grantor agencies to request a refund of grant monies already received.

2CFR 176.210(a) states in part: "To maximize the transparency and accountability authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L, 111-5) (Recovery Act) . . . recipients agree to maintain records that identify adequately the source and application of Recovery Act funds."

We recommended that County officials implement procedures to adequately monitor receipts and expenditures for ARRA funds. These procedures should ensure that ARRA funds are accounted for in a separate funds and program transactions are the only activity in those funds.

LAGRANGE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

Phone 260-499-6310
Fax 260-499-6401

July 20, 2011

CORRECTIVE ACTION PLAN

FINDING 2010-1 SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Federal Program: Child Support Enforcement/ARRA

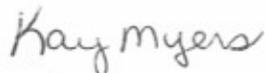
CFDA: 93.563

Pass-Through: Indiana Division of Family Resources

LaGrange County did not comply with the special test and provisions compliance requirements related to the accounting records for the Child Support Enforcement ARRA grant.

LaGrange County has implemented procedures that include separately accounting for receipts and expenditures for ARRA funds and Non-ARRA funds. This will ensure that ARRA funds are accounted for in separate funds and program transactions are the only activity in those funds.

Sincerely,



Kay Myers,
LaGrange County Auditor

LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 26, 2011, with Kay M. Myers, Auditor; George R. Bachman, President of the Board of County Commissioners; and Charles F. Ashcraft, President of the County Council. Our audit disclosed no material items that warrant comment at this time.