

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
LAGRANGE COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
08/01/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kay M. Myers	01-01-11 to 12-31-14
Treasurer	Vonda Akey	01-01-09 to 12-31-16
Clerk	Beverly S. Elliott Peggy L. Iddings (Interim) Bonnie J. Brown	01-01-09 to 03-31-12 04-01-12 to 05-17-12 05-18-12 to 12-31-16
Sheriff	Terry Martin	01-01-11 to 12-13-14
Recorder	Sharon E. Shiltz Jennifer McBride	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	George R. Bachman John A. Price	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	John A. Price Peter Cook	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of LaGrange County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

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 of 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 of 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, 2012.

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 8, 2013, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

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 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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.



Bruce Hartman
State Examiner

July 8, 2013



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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 LAGRANGE 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 LaGrange County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated July 8, 2013, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

LaGrange 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.



Bruce Hartman
State Examiner

July 8, 2013

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FINANCIAL STATEMENT

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.

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 642,036	\$ 9,100,066	\$ 7,980,895	\$ 1,761,207
Statewide 911	-	366,537	230,432	136,105
County Highway	604,119	2,803,882	2,481,941	926,060
Local Road And Street	86,168	271,600	259,142	98,626
Firearms Training	16,722	14,890	13,111	18,501
County Health	17,153	360,375	313,691	63,837
Clerk's Record Perpetuation	9,552	26,358	18,268	17,642
Unsafe Buildings	39,096	-	-	39,096
County Drug Free Community	20,318	19,794	20,117	19,995
General Drain Improvement	35,028	66,255	87,456	13,827
Parks And Recreation	48,348	363,505	384,426	27,427
County Extradition	31,112	105,280	8,525	127,867
Recorder's Record Perpetuation	86,771	59,755	65,447	81,079
County User Fee	62,574	20,864	15,192	68,246
Local Health Maintenance	115,750	32,672	34,240	114,182
Pretrial Diversion	2,318	8,653	5,128	5,843
Plat Book	26,911	7,965	20,110	14,766
Supplemental Public Defender	13,944	6,802	19,413	1,333
Clerk's IV-D (New)	2,797	9,092	11,889	-
Jury Pay	99,392	13,040	-	112,432
Prisoner Reimbursement	3,365	-	-	3,365
Rainy Day	1,128,160	628,378	790,104	966,434
Medical Care For Inmates	11,401	5,954	4,963	12,392
Sales Disclosures-County	34,164	4,965	10,511	28,618
County Child Advocacy Fund	250	-	-	250
Levy Excess	67,068	79,199	67,068	79,199
County Identification Security Protection	15,056	3,668	-	18,724
E-911 Communications Center	194,176	125,714	319,890	-
Prosecutor's IV-D (New)	77,236	13,681	33,679	57,238
Major Moves Construction	26,830,686	284,423	1,378,436	25,736,673
Prosecutor IV-D ARRA Fund	12,862	-	592	12,270
Cumulative Capital Development	122,851	379,596	329,540	172,907
Park Nonreverting Capital	284	-	-	284
Cumulative Bridge	581,218	365,798	338,034	608,982
Health Insurance	20	1,506,033	1,346,728	159,325
Coroners Continuing Education	179	2,559	2,618	120
Tax Sale Surplus	36,189	194,456	24,657	205,988
Tax Sale Redemption	660	15,952	14,111	2,501
Surplus Tax	21,777	112,141	79,959	53,959
Sewage Charge Collections	-	101,767	103,117	(1,350)
County Sheriff	4,459	466,589	300,602	170,446
Infraction Judgements	21,342	221,286	211,669	30,959
Inheritance Tax	106,077	482,218	188,848	399,447
Sheriff's Inmate Trust	2,333	108,608	104,126	6,815
Special Death Benefit	490	3,375	3,460	405
Education Plate Fee	-	581	581	-
CAGIT Agency	-	5,038,889	5,038,889	-
CEDIT	-	1,277,606	1,277,606	-
Financial Institution Tax	-	83,833	83,833	-
Wheel Tax	2,359	56,263	56,309	2,313
Excise Surtax	18,758	251,154	253,167	16,745
DLGF Homestead Property Database	-	246	1	245
Economic Development Abatement Fees	61	1,076	-	1,137
Tax Distribution	-	21,496,637	21,492,285	4,352
2017 Property Reassessment	169,829	169,632	-	339,461
Elected Official Training	1,658	3,893	100	5,451
Lambright Property	6,919	17,063	9,569	14,413
GIS Perpetuation	212	309	-	521
Public Defender	22,220	50,817	73,037	-
Zoning Compliance Certificate Fees	8,019	23,580	20,584	11,015
Delta Church Park Trails Grant	9,396	10,800	5,225	14,971
Tobacco Cessation 7/11 To 6/13	4,943	58,850	46,502	17,291

The notes to the financial statement 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	627,950	535,776	627,650	536,076
Special Vehicle Inspection	-	1,200	-	1,200
Commissioners Certificate Sale	-	13,253	-	13,253
Woman, Infants, And Children - 10.557	-	-	21,491	(21,491)
Woman, Infants, And Children - Breastfeeding	-	-	983	(983)
Victim's Assistance	-	-	6,564	(6,564)
Emergency Management Performance	-	3,332	3,332	-
County IV-D Incentive	14,969	9,092	5,600	18,461
Great Lakes Stewardship Grant	-	10,282	-	10,282
M. Greenwalt Trust Interest	-	23	-	23
G. O. Technology Bond	-	1,187,100	671,560	515,540
Revolving Loan	-	1,300,000	1,300,000	-
Jail Lease Rental	-	1,308,446	890,710	417,736
Canine Donations	2,612	279	836	2,055
Hava Title III	21,944	-	-	21,944
Convention/Recreation/Visitors Bureau	-	489,139	488,764	375
Property Reassessment 2006	149,152	355	125,867	23,640
Sheriff's Continuing Education	16,814	2,010	871	17,953
Infant Seat Donation	2,535	-	967	1,568
Shop With A Cop	6,759	1,410	2,066	6,103
Tobacco Settlement 2001	218,626	21,911	28,523	212,014
Gifts To Animal Shelter	1,375	1,580	2,322	633
Clean Water Indiana Grant	-	4,863	4,863	-
Smart Teen Decisions Special Fund	10,297	-	-	10,297
Drainage Maintenance	1,144,043	95,523	104,564	1,135,002
Infraction Deferral	180,099	213,736	103,094	290,741
Work Release Maintenance Fee	45,578	16,540	15,538	46,580
County Riverboat Revenue Sharing	278,775	190,887	244,087	225,575
Sheriff's Commissary	15,977	100,728	102,251	14,454
County Corrections	40,552	23,154	11,467	52,239
Bio-Terrorism Grant-2005	18,318	-	-	18,318
CERTA Grant-CFDA 83.656	631	-	631	-
Tobacco-Free LaGrange County	250	-	250	-
Victim's Assistance	(7,307)	33,702	26,395	-
Victim's Assistance 7/1-6/30	(6,715)	7,158	443	-
Council On Aging Transit Grant	-	215,181	215,181	-
Woman, Infants, And Children	(20,640)	92,108	71,468	-
LaGrange Community Youth Center	-	19,563	19,563	-
Local Emergency Planning	23,727	3,684	6,259	21,152
CERTA Grant-CFDA 82.552	823	-	823	-
Adventure Bound Grant	5,591	4,680	4,589	5,682
Emergency Response Team	420	-	-	420
Riverboat Wager Tax Revenue	-	219,943	219,943	-
Sales Disclosures-State	495	4,965	4,880	580
Admin Fee/Circuit Court Adult Probation	3,627	8,819	10,012	2,434
LaGrange County Redevelopment Commission	152,410	-	-	152,410
Immunization Donation	31,576	26,044	21,196	36,424
Circuit Court Adult Probation	1,086	36,288	28,131	9,243
Superior Court Adult Probation	90,283	68,355	124,331	34,307
Circuit Court Juvenile Probation	11,541	19,696	28,926	2,311
Juvenile Probation #3	10,200	7,012	10,940	6,272
Section Corner Perpetuation	19,862	7,635	6,373	21,124
E-911 Education	2,184	2,000	1,662	2,522
Gazebo	360	80	-	440
Land And Water Conservation/Park	690	-	25,867	(25,177)
Recorder's Mortgage Fees	813	4,135	4,210	738
Information Technology Equipment	3,700	-	2,090	1,610
E-911 Wireless	32,507	61,185	93,692	-
Sheriff's Accident Report	979	1,685	-	2,664
Sheriff Drug And Education Fund	861	-	-	861
GED Program	980	5,000	5,425	555
Child Safety Seat	50	500	550	-

The notes to the financial statement 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Critical Response Team	5,298	1,523	1,632	5,189
Rape Aggression Defense	973	-	-	973
Sex And Violent Offender Fund	11,435	3,002	2,515	11,922
Contractor Registration	62,615	28,600	34,534	56,681
Economic Development Area #1	105,579	28,586	20,568	113,597
Economic Development Area #2	511,229	179,253	270,146	420,336
Economic Development Area #3	46,637	99,679	98,895	47,421
Code Enforcements	1,906	24,336	24,333	1,909
Admin Fee/Superior Court Adult Probation	68,395	14,789	63,334	19,850
State Sex Offender Reg. Fee	311	574	852	33
GAL/CASA User Fee	-	9,000	9,000	-
Home Detention Program	69,140	7,066	18,034	58,172
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	95,524	1,151	3,687	92,988
Cloyd Duff Trust	120,365	517	4,007	116,875
M Greenwalt Trust	1,790	-	-	1,790
County Auditor's Ineligible Deduction	5,124	3,715	2,327	6,512
Alcohol And Drug Court Program	8,760	18,370	12,850	14,280
Dive Team	850	300	172	978
LaGrange County EDIT	913,216	1,064,734	1,720,130	257,820
Park Non-Reverting Operating	64,823	79,589	57,119	87,293
Self Insurance	44,624	1,099,356	1,099,113	44,867
County Liability	41,500	-	-	41,500
Hospital Non-Expendable Principal	2,814,765	26,022	327,009	2,513,778
Hospital Trust Interest Income	-	26,987	26,987	-
Payroll Withholdings	146,054	2,492,994	2,634,983	4,065
Welfare Trust	15	3	18	-
CEDIT/Homestead Credit	13,085	770,026	609,444	173,667
Commercial Vehicle Excise Tax	-	137,052	137,052	-
2008 State Homestead Credit/HEA 1001	746	27	-	773
Interstate Compact/Circuit Court	-	625	625	-
Fines & Forfeitures	6,847	39,269	20,154	25,962
Court Costs-3% Towns	13,927	17,257	-	31,184
State Welfare Excise Tax Allocation	-	966,759	966,759	-
Sheriff's Pension Trust	-	104,290	100,000	4,290
Surplus Property Tax Relief Credit	-	2,247	2,247	-
Clerk's Cashbook Trusts	297,857	1,293,986	1,308,293	283,550
Totals	<u>\$ 40,273,085</u>	<u>\$ 62,226,695</u>	<u>\$ 61,254,442</u>	<u>\$ 41,245,338</u>

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

LAGRANGE 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 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 statement. The aggregate receipts include 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 State.

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.

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,

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 state.

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, 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).

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 statement. The aggregate disbursements include 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.

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

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.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2012.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. *Holding Corporation*

The County has entered into a capital lease with LaGrange County Jail Building Corporation (the lessor). The lessor was organized as a not for profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$890,710.

Note 10. *Landfill Closure/Postclosure*

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 30 years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The County has estimated the costs of closure and postclosure care to be \$1,067,954. These amounts are based on what it would cost to perform all closure and postclosure 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 statement 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 postclosure 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 postclosure care, to obtain a bond in an amount sufficient to finance the estimated closure and postclosure 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	General Fund	Statewide 911	County Highway	Local Road And Street	Firearms Training	County Health	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 642,036	\$ -	\$ 604,119	\$ 86,168	\$ 16,722	\$ 17,153	\$ 9,552
Receipts:							
Taxes	7,231,620	-	723,253	-	-	340,934	-
Licenses and permits	477,412	-	-	-	-	-	-
Intergovernmental	289,893	-	1,970,499	271,131	-	18,286	-
Charges for services	105,899	184,474	-	-	-	-	24,945
Fines and forfeits	313,135	-	-	-	-	-	-
Other receipts	682,107	182,063	110,130	469	14,890	1,155	1,413
Total receipts	<u>9,100,066</u>	<u>366,537</u>	<u>2,803,882</u>	<u>271,600</u>	<u>14,890</u>	<u>360,375</u>	<u>26,358</u>
Disbursements:							
Personal services	4,463,182	230,432	1,265,904	-	-	309,004	11,239
Supplies	350,403	-	1,022,046	259,142	2,762	-	-
Other services and charges	2,514,547	-	174,917	-	-	4,687	-
Capital outlay	652,763	-	19,074	-	10,349	-	7,029
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,980,895</u>	<u>230,432</u>	<u>2,481,941</u>	<u>259,142</u>	<u>13,111</u>	<u>313,691</u>	<u>18,268</u>
Excess (deficiency) of receipts over disbursements	<u>1,119,171</u>	<u>136,105</u>	<u>321,941</u>	<u>12,458</u>	<u>1,779</u>	<u>46,684</u>	<u>8,090</u>
Cash and investments - ending	<u>\$ 1,761,207</u>	<u>\$ 136,105</u>	<u>\$ 926,060</u>	<u>\$ 98,626</u>	<u>\$ 18,501</u>	<u>\$ 63,837</u>	<u>\$ 17,642</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Unsafe Buildings	County Drug Free Community	General Drain Improvement	Parks And Recreation	County Extradition	Recorder's Record Perpetuation	County User Fee
Cash and investments - beginning	\$ 39,096	\$ 20,318	\$ 35,028	\$ 48,348	\$ 31,112	\$ 86,771	\$ 62,574
Receipts:							
Taxes	-	-	-	336,380	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	23,799	-	-	-
Charges for services	-	-	-	-	-	37,575	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19,794	66,255	3,326	105,280	22,180	20,864
Total receipts	-	19,794	66,255	363,505	105,280	59,755	20,864
Disbursements:							
Personal services	-	-	-	284,185	-	34,097	-
Supplies	-	-	-	42,068	-	965	-
Other services and charges	-	20,117	87,456	45,040	8,525	29,464	15,192
Capital outlay	-	-	-	13,133	-	921	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	20,117	87,456	384,426	8,525	65,447	15,192
Excess (deficiency) of receipts over disbursements	-	(323)	(21,201)	(20,921)	96,755	(5,692)	5,672
Cash and investments - ending	\$ 39,096	\$ 19,995	\$ 13,827	\$ 27,427	\$ 127,867	\$ 81,079	\$ 68,246

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Health Maintenance	Pretrial Diversion	Plat Book	Supplemental Public Defender	Clerk's IV-D (New)	Jury Pay	Prisoner Reimbursement
Cash and investments - beginning	\$ 115,750	\$ 2,318	\$ 26,911	\$ 13,944	\$ 2,797	\$ 99,392	\$ 3,365
Receipts:							
Taxes	-	-	-	-	9,092	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	7,965	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	32,672	8,653	-	6,802	-	13,040	-
Total receipts	32,672	8,653	7,965	6,802	9,092	13,040	-
Disbursements:							
Personal services	10,540	4,960	15,217	-	271	-	-
Supplies	5,205	-	893	-	-	-	-
Other services and charges	18,335	168	4,000	19,413	11,618	-	-
Capital outlay	160	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	34,240	5,128	20,110	19,413	11,889	-	-
Excess (deficiency) of receipts over disbursements	(1,568)	3,525	(12,145)	(12,611)	(2,797)	13,040	-
Cash and investments - ending	\$ 114,182	\$ 5,843	\$ 14,766	\$ 1,333	\$ -	\$ 112,432	\$ 3,365

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Rainy Day	Medical Care For Inmates	Sales Disclosures-County	County Child Advocacy Fund	Levy Excess	County Identification Security Protection	E-911 Communications Center
Cash and investments - beginning	\$ 1,128,160	\$ 11,401	\$ 34,164	\$ 250	\$ 67,068	\$ 15,056	\$ 194,176
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	79,199	-	-
Charges for services	-	-	-	-	-	-	125,714
Fines and forfeits	8,498	-	-	-	-	-	-
Other receipts	619,880	5,954	4,965	-	-	3,668	-
Total receipts	<u>628,378</u>	<u>5,954</u>	<u>4,965</u>	<u>-</u>	<u>79,199</u>	<u>3,668</u>	<u>125,714</u>
Disbursements:							
Personal services	171,515	-	9,868	-	-	-	165,243
Supplies	-	-	143	-	-	-	-
Other services and charges	-	4,963	500	-	-	-	-
Capital outlay	618,589	-	-	-	-	-	-
Other disbursements	-	-	-	-	67,068	-	154,647
Total disbursements	<u>790,104</u>	<u>4,963</u>	<u>10,511</u>	<u>-</u>	<u>67,068</u>	<u>-</u>	<u>319,890</u>
Excess (deficiency) of receipts over disbursements	<u>(161,726)</u>	<u>991</u>	<u>(5,546)</u>	<u>-</u>	<u>12,131</u>	<u>3,668</u>	<u>(194,176)</u>
Cash and investments - ending	<u>\$ 966,434</u>	<u>\$ 12,392</u>	<u>\$ 28,618</u>	<u>\$ 250</u>	<u>\$ 79,199</u>	<u>\$ 18,724</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Prosecutor's IV-D (New)	Major Moves Construction	Prosecutor IV-D ARRA Fund	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Health Insurance
Cash and investments - beginning	\$ 77,236	\$ 26,830,686	\$ 12,862	\$ 122,851	\$ 284	\$ 581,218	\$ 20
Receipts:							
Taxes	13,681	-	-	328,778	-	268,650	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	23,261	-	1,993	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	284,423	-	27,557	-	95,155	1,506,033
Total receipts	<u>13,681</u>	<u>284,423</u>	<u>-</u>	<u>379,596</u>	<u>-</u>	<u>365,798</u>	<u>1,506,033</u>
Disbursements:							
Personal services	32,878	-	-	-	-	-	-
Supplies	-	-	-	-	-	90,218	-
Other services and charges	801	1,378,436	592	-	-	188,340	-
Capital outlay	-	-	-	329,540	-	59,476	1,346,728
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>33,679</u>	<u>1,378,436</u>	<u>592</u>	<u>329,540</u>	<u>-</u>	<u>338,034</u>	<u>1,346,728</u>
Excess (deficiency) of receipts over disbursements	<u>(19,998)</u>	<u>(1,094,013)</u>	<u>(592)</u>	<u>50,056</u>	<u>-</u>	<u>27,764</u>	<u>159,305</u>
Cash and investments - ending	<u>\$ 57,238</u>	<u>\$ 25,736,673</u>	<u>\$ 12,270</u>	<u>\$ 172,907</u>	<u>\$ 284</u>	<u>\$ 608,982</u>	<u>\$ 159,325</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Coroners Continuing Education	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Sewage Charge Collections	County Sheriff	Infraction Judgements
Cash and investments - beginning	\$ 179	\$ 36,189	\$ 660	\$ 21,777	\$ -	\$ 4,459	\$ 21,342
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	101,767	-	-
Fines and forfeits	2,559	-	-	-	-	-	221,286
Other receipts	-	194,456	15,952	112,141	-	466,589	-
Total receipts	<u>2,559</u>	<u>194,456</u>	<u>15,952</u>	<u>112,141</u>	<u>101,767</u>	<u>466,589</u>	<u>221,286</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	24,657	14,111	79,959	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,618	-	-	-	103,117	300,602	211,669
Total disbursements	<u>2,618</u>	<u>24,657</u>	<u>14,111</u>	<u>79,959</u>	<u>103,117</u>	<u>300,602</u>	<u>211,669</u>
Excess (deficiency) of receipts over disbursements	<u>(59)</u>	<u>169,799</u>	<u>1,841</u>	<u>32,182</u>	<u>(1,350)</u>	<u>165,987</u>	<u>9,617</u>
Cash and investments - ending	<u>\$ 120</u>	<u>\$ 205,988</u>	<u>\$ 2,501</u>	<u>\$ 53,959</u>	<u>\$ (1,350)</u>	<u>\$ 170,446</u>	<u>\$ 30,959</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Inheritance Tax	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fee	CAGIT Agency	CEDIT	Financial Institution Tax
Cash and investments - beginning	\$ 106,077	\$ 2,333	\$ 490	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	5,038,889	1,277,606	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	581	-	-	-
Other receipts	482,218	108,608	3,375	-	-	-	83,833
Total receipts	<u>482,218</u>	<u>108,608</u>	<u>3,375</u>	<u>581</u>	<u>5,038,889</u>	<u>1,277,606</u>	<u>83,833</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	188,848	104,126	3,460	581	5,038,889	1,277,606	83,833
Total disbursements	<u>188,848</u>	<u>104,126</u>	<u>3,460</u>	<u>581</u>	<u>5,038,889</u>	<u>1,277,606</u>	<u>83,833</u>
Excess (deficiency) of receipts over disbursements	<u>293,370</u>	<u>4,482</u>	<u>(85)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 399,447</u>	<u>\$ 6,815</u>	<u>\$ 405</u>	<u>\$ -</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, 2012
 (Continued)

	Wheel Tax	Excise Surtax	DLGF Homestead Property Database	Economic Development Abatement Fees	Tax Distribution	2017 Property Reassessment	Elected Official Training
Cash and investments - beginning	\$ 2,359	\$ 18,758	\$ -	\$ 61	\$ -	\$ 169,829	\$ 1,658
Receipts:							
Taxes	-	251,154	-	-	21,496,637	157,738	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	56,263	-	-	-	-	11,160	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	246	1,076	-	734	3,893
Total receipts	<u>56,263</u>	<u>251,154</u>	<u>246</u>	<u>1,076</u>	<u>21,496,637</u>	<u>169,632</u>	<u>3,893</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	100
Capital outlay	-	-	-	-	-	-	-
Other disbursements	56,309	253,167	1	-	21,492,285	-	-
Total disbursements	<u>56,309</u>	<u>253,167</u>	<u>1</u>	<u>-</u>	<u>21,492,285</u>	<u>-</u>	<u>100</u>
Excess (deficiency) of receipts over disbursements	<u>(46)</u>	<u>(2,013)</u>	<u>245</u>	<u>1,076</u>	<u>4,352</u>	<u>169,632</u>	<u>3,793</u>
Cash and investments - ending	<u>\$ 2,313</u>	<u>\$ 16,745</u>	<u>\$ 245</u>	<u>\$ 1,137</u>	<u>\$ 4,352</u>	<u>\$ 339,461</u>	<u>\$ 5,451</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Lambright Property	GIS Perpetuation	Public Defender	Zoning Compliance Certificate Fees	Delta Church Park Trails Grant	Tobacco Cessation 7/11 To 6/13	After Settlement Collections
Cash and investments - beginning	\$ 6,919	\$ 212	\$ 22,220	\$ 8,019	\$ 9,396	\$ 4,943	\$ 627,950
Receipts:							
Taxes	-	-	50,817	-	-	-	-
Licenses and permits	-	-	-	23,580	-	-	-
Intergovernmental	-	-	-	-	10,800	58,850	-
Charges for services	17,063	-	-	-	-	-	-
Fines and forfeits	-	309	-	-	-	-	-
Other receipts	-	-	-	-	-	-	535,776
Total receipts	17,063	309	50,817	23,580	10,800	58,850	535,776
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	30	-	-	-	-	601	-
Other services and charges	8,639	-	5,716	12,565	5,225	45,901	-
Capital outlay	900	-	-	-	-	-	-
Other disbursements	-	-	67,321	8,019	-	-	627,650
Total disbursements	9,569	-	73,037	20,584	5,225	46,502	627,650
Excess (deficiency) of receipts over disbursements	7,494	309	(22,220)	2,996	5,575	12,348	(91,874)
Cash and investments - ending	\$ 14,413	\$ 521	\$ -	\$ 11,015	\$ 14,971	\$ 17,291	\$ 536,076

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Special Vehicle Inspection	Commissioners Certificate Sale	Woman, Infants, And Children - 10.557	Woman, Infants, And Children - Breastfeeding	Victim's Assistance	Emergency Management Performance	County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,969
Receipts:							
Taxes	-	-	-	-	-	3,332	9,092
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,200	-	-	-	-	-	-
Other receipts	-	13,253	-	-	-	-	-
Total receipts	1,200	13,253	-	-	-	3,332	9,092
Disbursements:							
Personal services	-	-	19,081	811	6,564	-	-
Supplies	-	-	379	-	-	-	-
Other services and charges	-	-	2,031	172	-	-	5,600
Capital outlay	-	-	-	-	-	3,332	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	21,491	983	6,564	3,332	5,600
Excess (deficiency) of receipts over disbursements	1,200	13,253	(21,491)	(983)	(6,564)	-	3,492
Cash and investments - ending	<u>\$ 1,200</u>	<u>\$ 13,253</u>	<u>\$ (21,491)</u>	<u>\$ (983)</u>	<u>\$ (6,564)</u>	<u>\$ -</u>	<u>\$ 18,461</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Great Lakes Stewardship Grant	M. Greenwalt Trust Interest	G. O. Technology Bond	Revolving Loan	Jail Lease Rental	Canine Donations	Hava Title III
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,612	\$ 21,944
Receipts:							
Taxes	10,282	-	-	-	1,221,990	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	86,456	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	23	1,187,100	1,300,000	-	279	-
Total receipts	<u>10,282</u>	<u>23</u>	<u>1,187,100</u>	<u>1,300,000</u>	<u>1,308,446</u>	<u>279</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	52,971	-	890,710	836	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	618,589	1,300,000	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>671,560</u>	<u>1,300,000</u>	<u>890,710</u>	<u>836</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,282</u>	<u>23</u>	<u>515,540</u>	<u>-</u>	<u>417,736</u>	<u>(557)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,282</u>	<u>\$ 23</u>	<u>\$ 515,540</u>	<u>\$ -</u>	<u>\$ 417,736</u>	<u>\$ 2,055</u>	<u>\$ 21,944</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Convention/ Recreation/ Visitors Bureau	Property Reassessment 2006	Sheriff's Continuing Education	Infant Seat Donation	Shop With A Cop	Tobacco Settlement 2001	Gifts To Animal Shelter
Cash and investments - beginning	\$ -	\$ 149,152	\$ 16,814	\$ 2,535	\$ 6,759	\$ 218,626	\$ 1,375
Receipts:							
Taxes	489,139	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	21,911	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	355	2,010	-	1,410	-	1,580
Total receipts	<u>489,139</u>	<u>355</u>	<u>2,010</u>	<u>-</u>	<u>1,410</u>	<u>21,911</u>	<u>1,580</u>
Disbursements:							
Personal services	-	27,471	-	-	-	6,500	-
Supplies	-	12,818	-	467	2,066	-	2,322
Other services and charges	-	83,242	871	-	-	13,505	-
Capital outlay	-	2,336	-	-	-	8,518	-
Other disbursements	488,764	-	-	500	-	-	-
Total disbursements	<u>488,764</u>	<u>125,867</u>	<u>871</u>	<u>967</u>	<u>2,066</u>	<u>28,523</u>	<u>2,322</u>
Excess (deficiency) of receipts over disbursements	<u>375</u>	<u>(125,512)</u>	<u>1,139</u>	<u>(967)</u>	<u>(656)</u>	<u>(6,612)</u>	<u>(742)</u>
Cash and investments - ending	<u>\$ 375</u>	<u>\$ 23,640</u>	<u>\$ 17,953</u>	<u>\$ 1,568</u>	<u>\$ 6,103</u>	<u>\$ 212,014</u>	<u>\$ 633</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Clean Water Indiana Grant	Smart Teen Decisions Special Fund	Drainage Maintenance	Infraction Deferral	Work Release Maintenance Fee	County Riverboat Revenue Sharing	Sheriff's Commissary
Cash and investments - beginning	\$ -	\$ 10,297	\$ 1,144,043	\$ 180,099	\$ 45,578	\$ 278,775	\$ 15,977
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,863	-	95,523	213,736	16,540	190,887	100,728
Total receipts	4,863	-	95,523	213,736	16,540	190,887	100,728
Disbursements:							
Personal services	4,863	-	-	63,581	11,545	-	-
Supplies	-	-	-	9,088	3,477	600	-
Other services and charges	-	-	-	9,875	516	220,665	-
Capital outlay	-	-	-	20,550	-	22,822	-
Other disbursements	-	-	104,564	-	-	-	102,251
Total disbursements	4,863	-	104,564	103,094	15,538	244,087	102,251
Excess (deficiency) of receipts over disbursements	-	-	(9,041)	110,642	1,002	(53,200)	(1,523)
Cash and investments - ending	\$ -	\$ 10,297	\$ 1,135,002	\$ 290,741	\$ 46,580	\$ 225,575	\$ 14,454

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Corrections	Bio-Terrorism Grant-2005	CERTA Grant-CFDA 83,656	Tobacco-Free LaGrange County	Victim's Assistance	Victim's Assistance 7/1-6/30	Council On Aging Transit Grant
Cash and investments - beginning	\$ 40,552	\$ 18,318	\$ 631	\$ 250	\$ (7,307)	\$ (6,715)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	215,181
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	33,259	7,158	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,154	-	-	-	443	-	-
Total receipts	<u>23,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,702</u>	<u>7,158</u>	<u>215,181</u>
Disbursements:							
Personal services	-	-	-	-	24,625	-	-
Supplies	6,817	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,770	-	-
Capital outlay	4,650	-	-	-	-	-	-
Other disbursements	-	-	631	250	-	443	215,181
Total disbursements	<u>11,467</u>	<u>-</u>	<u>631</u>	<u>250</u>	<u>26,395</u>	<u>443</u>	<u>215,181</u>
Excess (deficiency) of receipts over disbursements	<u>11,687</u>	<u>-</u>	<u>(631)</u>	<u>(250)</u>	<u>7,307</u>	<u>6,715</u>	<u>-</u>
Cash and investments - ending	<u>\$ 52,239</u>	<u>\$ 18,318</u>	<u>\$ -</u>	<u>\$ -</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, 2012
 (Continued)

	Woman, Infants, And Children	LaGrange Community Youth Center	Local Emergency Planning	CERTA Grant-CFDA 82.552	Adventure Bound Grant	Emergency Response Team	Riverboat Wager Tax Revenue
Cash and investments - beginning	\$ (20,640)	\$ -	\$ 23,727	\$ 823	\$ 5,591	\$ 420	\$ -
Receipts:							
Taxes	-	19,563	3,684	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	88,141	-	-	-	-	-	219,943
Charges for services	-	-	-	-	4,680	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,967	-	-	-	-	-	-
Total receipts	<u>92,108</u>	<u>19,563</u>	<u>3,684</u>	<u>-</u>	<u>4,680</u>	<u>-</u>	<u>219,943</u>
Disbursements:							
Personal services	57,480	-	-	-	4,004	-	-
Supplies	5,920	-	-	-	192	-	-
Other services and charges	7,364	-	6,259	-	393	-	-
Capital outlay	704	-	-	-	-	-	-
Other disbursements	-	19,563	-	823	-	-	219,943
Total disbursements	<u>71,468</u>	<u>19,563</u>	<u>6,259</u>	<u>823</u>	<u>4,589</u>	<u>-</u>	<u>219,943</u>
Excess (deficiency) of receipts over disbursements	<u>20,640</u>	<u>-</u>	<u>(2,575)</u>	<u>(823)</u>	<u>91</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,152</u>	<u>\$ -</u>	<u>\$ 5,682</u>	<u>\$ 420</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sales Disclosures-State	Admin Fee/Circuit Court Adult Probation	LaGrange County Redevelopment Commission	Immunization Donation	Circuit Court Adult Probation	Superior Court Adult Probation	Circuit Court Juvenile Probation
Cash and investments - beginning	\$ 495	\$ 3,627	\$ 152,410	\$ 31,576	\$ 1,086	\$ 90,283	\$ 11,541
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	36,288	68,355	-
Fines and forfeits	-	8,819	-	-	-	-	19,696
Other receipts	4,965	-	-	26,044	-	-	-
Total receipts	<u>4,965</u>	<u>8,819</u>	<u>-</u>	<u>26,044</u>	<u>36,288</u>	<u>68,355</u>	<u>19,696</u>
Disbursements:							
Personal services	-	10,012	-	-	-	112,519	27,319
Supplies	-	-	-	18,114	1,670	3,822	520
Other services and charges	-	-	-	1,842	26,236	7,431	1,087
Capital outlay	-	-	-	1,240	225	559	-
Other disbursements	4,880	-	-	-	-	-	-
Total disbursements	<u>4,880</u>	<u>10,012</u>	<u>-</u>	<u>21,196</u>	<u>28,131</u>	<u>124,331</u>	<u>28,926</u>
Excess (deficiency) of receipts over disbursements	<u>85</u>	<u>(1,193)</u>	<u>-</u>	<u>4,848</u>	<u>8,157</u>	<u>(55,976)</u>	<u>(9,230)</u>
Cash and investments - ending	<u>\$ 580</u>	<u>\$ 2,434</u>	<u>\$ 152,410</u>	<u>\$ 36,424</u>	<u>\$ 9,243</u>	<u>\$ 34,307</u>	<u>\$ 2,311</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Juvenile Probation #3	Section Corner Perpetuation	E-911 Education	Gazebo	Land And Water Conservation/Park	Recorder's Mortgage Fees	Information Technology Equipment
Cash and investments - beginning	\$ 10,200	\$ 19,862	\$ 2,184	\$ 360	\$ 690	\$ 813	\$ 3,700
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	80	-	-	-
Fines and forfeits	7,012	-	-	-	-	4,135	-
Other receipts	-	7,635	2,000	-	-	-	-
Total receipts	<u>7,012</u>	<u>7,635</u>	<u>2,000</u>	<u>80</u>	<u>-</u>	<u>4,135</u>	<u>-</u>
Disbursements:							
Personal services	10,940	3,641	-	-	-	-	-
Supplies	-	2,132	-	-	-	-	-
Other services and charges	-	600	1,662	-	-	-	-
Capital outlay	-	-	-	-	25,867	-	2,090
Other disbursements	-	-	-	-	-	4,210	-
Total disbursements	<u>10,940</u>	<u>6,373</u>	<u>1,662</u>	<u>-</u>	<u>25,867</u>	<u>4,210</u>	<u>2,090</u>
Excess (deficiency) of receipts over disbursements	<u>(3,928)</u>	<u>1,262</u>	<u>338</u>	<u>80</u>	<u>(25,867)</u>	<u>(75)</u>	<u>(2,090)</u>
Cash and investments - ending	<u>\$ 6,272</u>	<u>\$ 21,124</u>	<u>\$ 2,522</u>	<u>\$ 440</u>	<u>\$ (25,177)</u>	<u>\$ 738</u>	<u>\$ 1,610</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	E-911 Wireless	Sheriff's Accident Report	Sheriff Drug And Education Fund	GED Program	Child Safety Seat	Critical Response Team	Rape Aggression Defense
Cash and investments - beginning	\$ 32,507	\$ 979	\$ 861	\$ 980	\$ 50	\$ 5,298	\$ 973
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	61,185	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,685	-	5,000	500	1,523	-
Total receipts	<u>61,185</u>	<u>1,685</u>	<u>-</u>	<u>5,000</u>	<u>500</u>	<u>1,523</u>	<u>-</u>
Disbursements:							
Personal services	63,114	-	-	-	-	-	-
Supplies	-	-	-	-	550	1,632	-
Other services and charges	-	-	-	5,425	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30,578	-	-	-	-	-	-
Total disbursements	<u>93,692</u>	<u>-</u>	<u>-</u>	<u>5,425</u>	<u>550</u>	<u>1,632</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(32,507)</u>	<u>1,685</u>	<u>-</u>	<u>(425)</u>	<u>(50)</u>	<u>(109)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,664</u>	<u>\$ 861</u>	<u>\$ 555</u>	<u>\$ -</u>	<u>\$ 5,189</u>	<u>\$ 973</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sex And Violent Offender Fund	Contractor Registration	Economic Development Area #1	Economic Development Area #2	Economic Development Area #3	Code Enforcements
Cash and investments - beginning	\$ 11,435	\$ 62,615	\$ 105,579	\$ 511,229	\$ 46,637	\$ 1,906
Receipts:						
Taxes	-	-	28,586	179,253	99,679	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,002	-	-	-	-	-
Other receipts	-	28,600	-	-	-	24,336
Total receipts	<u>3,002</u>	<u>28,600</u>	<u>28,586</u>	<u>179,253</u>	<u>99,679</u>	<u>24,336</u>
Disbursements:						
Personal services	-	34,534	-	-	85	24,333
Supplies	309	-	-	-	-	-
Other services and charges	2,206	-	20,568	112,071	98,810	-
Capital outlay	-	-	-	127,850	-	-
Other disbursements	-	-	-	30,225	-	-
Total disbursements	<u>2,515</u>	<u>34,534</u>	<u>20,568</u>	<u>270,146</u>	<u>98,895</u>	<u>24,333</u>
Excess (deficiency) of receipts over disbursements	<u>487</u>	<u>(5,934)</u>	<u>8,018</u>	<u>(90,893)</u>	<u>784</u>	<u>3</u>
Cash and investments - ending	<u>\$ 11,922</u>	<u>\$ 56,681</u>	<u>\$ 113,597</u>	<u>\$ 420,336</u>	<u>\$ 47,421</u>	<u>\$ 1,909</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Admin Fee/Superior Court Adult Probation	State Sex Offender Reg. Fee	GAL/CASA User Fee	Home Detention Program	Rogers Home Principal	Rogers Home Income
Cash and investments - beginning	\$ 68,395	\$ 311	\$ -	\$ 69,140	\$ 165,550	\$ 95,524
Receipts:						
Taxes	-	-	9,000	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	14,789	-	-	7,066	-	-
Other receipts	-	574	-	-	-	1,151
Total receipts	<u>14,789</u>	<u>574</u>	<u>9,000</u>	<u>7,066</u>	<u>-</u>	<u>1,151</u>
Disbursements:						
Personal services	57,537	-	-	10,964	-	-
Supplies	5,797	-	-	2,218	-	187
Other services and charges	-	-	-	4,627	-	3,500
Capital outlay	-	-	9,000	225	-	-
Other disbursements	-	852	-	-	-	-
Total disbursements	<u>63,334</u>	<u>852</u>	<u>9,000</u>	<u>18,034</u>	<u>-</u>	<u>3,687</u>
Excess (deficiency) of receipts over disbursements	<u>(48,545)</u>	<u>(278)</u>	<u>-</u>	<u>(10,968)</u>	<u>-</u>	<u>(2,536)</u>
Cash and investments - ending	<u>\$ 19,850</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 58,172</u>	<u>\$ 165,550</u>	<u>\$ 92,988</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cloyd Duff Trust	M Greenwalt Trust	County Auditor's Ineligible Deduction	Alcohol And Drug Court Program	Dive Team	LaGrange County EDIT
Cash and investments - beginning	\$ 120,365	\$ 1,790	\$ 5,124	\$ 8,760	\$ 850	\$ 913,216
Receipts:						
Taxes	-	-	-	-	-	1,061,309
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	18,370	-	-
Other receipts	517	-	3,715	-	300	3,425
Total receipts	517	-	3,715	18,370	300	1,064,734
Disbursements:						
Personal services	-	-	-	-	-	716,720
Supplies	3,454	-	2,327	-	172	-
Other services and charges	553	-	-	12,850	-	686,410
Capital outlay	-	-	-	-	-	317,000
Other disbursements	-	-	-	-	-	-
Total disbursements	4,007	-	2,327	12,850	172	1,720,130
Excess (deficiency) of receipts over disbursements	(3,490)	-	1,388	5,520	128	(655,396)
Cash and investments - ending	\$ 116,875	\$ 1,790	\$ 6,512	\$ 14,280	\$ 978	\$ 257,820

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Park Non-Reverting Operating	Self Insurance	County Liability	Hospital Non-Expendable Principal	Hospital Trust Interest Income	Payroll Withholdings
Cash and investments - beginning	\$ 64,823	\$ 44,624	\$ 41,500	\$ 2,814,765	\$ -	\$ 146,054
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	13,993	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,596	1,099,356	-	26,022	26,987	2,492,994
Total receipts	79,589	1,099,356	-	26,022	26,987	2,492,994
Disbursements:						
Personal services	11,762	-	-	-	-	-
Supplies	9,450	-	-	-	-	-
Other services and charges	35,272	-	-	246,086	965	-
Capital outlay	535	-	-	80,923	-	-
Other disbursements	100	1,099,113	-	-	26,022	2,634,983
Total disbursements	57,119	1,099,113	-	327,009	26,987	2,634,983
Excess (deficiency) of receipts over disbursements	22,470	243	-	(300,987)	-	(141,989)
Cash and investments - ending	\$ 87,293	\$ 44,867	\$ 41,500	\$ 2,513,778	\$ -	\$ 4,065

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Welfare Trust	CEDIT/Homestead Credit	Commercial Vehicle Excise Tax	2008 State Homestead Credit/HEA 1001	Interstate Compact/Circuit Court	Fines & Forfeitures
Cash and investments - beginning	\$ 15	\$ 13,085	\$ -	\$ 746	\$ -	\$ 6,847
Receipts:						
Taxes	-	770,026	-	27	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	137,052	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	625	39,269
Other receipts	3	-	-	-	-	-
Total receipts	<u>3</u>	<u>770,026</u>	<u>137,052</u>	<u>27</u>	<u>625</u>	<u>39,269</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18	609,444	137,052	-	625	20,154
Total disbursements	<u>18</u>	<u>609,444</u>	<u>137,052</u>	<u>-</u>	<u>625</u>	<u>20,154</u>
Excess (deficiency) of receipts over disbursements	<u>(15)</u>	<u>160,582</u>	<u>-</u>	<u>27</u>	<u>-</u>	<u>19,115</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 173,667</u>	<u>\$ -</u>	<u>\$ 773</u>	<u>\$ -</u>	<u>\$ 25,962</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Court Costs-3% Towns	State Welfare Excise Tax Allocation	Sheriff's Pension Trust	Surplus Property Tax Relief Credit	Clerk's Cashbook Trusts	Totals
Cash and investments - beginning	\$ 13,927	\$ -	\$ -	\$ -	\$ 297,857	\$ 40,273,085
Receipts:						
Taxes	-	966,759	-	2,247	-	42,614,378
Licenses and permits	-	-	-	-	-	500,992
Intergovernmental	-	-	-	-	-	3,409,054
Charges for services	17,257	-	-	-	-	807,240
Fines and forfeits	-	-	104,290	-	-	774,641
Other receipts	-	-	-	-	1,293,986	14,120,390
Total receipts	<u>17,257</u>	<u>966,759</u>	<u>104,290</u>	<u>2,247</u>	<u>1,293,986</u>	<u>62,226,695</u>
Disbursements:						
Personal services	-	-	-	-	-	8,318,540
Supplies	-	-	-	-	-	1,870,976
Other services and charges	-	-	-	-	-	7,288,965
Capital outlay	-	-	-	-	-	3,687,088
Other disbursements	-	966,759	100,000	2,247	1,308,293	40,088,873
Total disbursements	<u>-</u>	<u>966,759</u>	<u>100,000</u>	<u>2,247</u>	<u>1,308,293</u>	<u>61,254,442</u>
Excess (deficiency) of receipts over disbursements	<u>17,257</u>	<u>-</u>	<u>4,290</u>	<u>-</u>	<u>(14,307)</u>	<u>972,253</u>
Cash and investments - ending	<u>\$ 31,184</u>	<u>\$ -</u>	<u>\$ 4,290</u>	<u>\$ -</u>	<u>\$ 283,550</u>	<u>\$ 41,245,338</u>

LAGRANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 410,982</u>	<u>\$ -</u>

LAGRANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Capital Lease	Construction of County Jail	\$ 5,665,000	\$ 860,410
General obligation bonds	Technology Purchases	<u>1,200,000</u>	<u>72,842</u>
Total governmental activities		<u>6,865,000</u>	<u>933,252</u>
Totals		<u>\$ 6,865,000</u>	<u>\$ 933,252</u>

LAGRANGE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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

	Ending Balance
Governmental activities:	
Land	\$ 3,720,463
Infrastructure	8,698,650
Buildings	17,797,980
Improvements other than buildings	3,001,005
Machinery, equipment, and vehicles	11,537,355
Total governmental activities	44,755,453
Total capital assets	\$ 44,755,453

LAGRANGE COUNTY
OTHER REPORTS

The annual audit report presented herein was prepared in addition to the other official reports prepared for the individual county offices listed below:

County Auditor
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 FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited LaGrange County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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 the requirements of laws, regulations, contracts, and grants 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 type 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 OMB Circular A-133, 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 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman
State Examiner

July 8, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

LAGRANGE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

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	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Indiana State Department of Health	10.557	A70-2-070365	\$ 68,933
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	09-JB-009 10-JB-009	14,506 <u>5,057</u>
Total - Juvenile Accountability Block Grants				<u>19,563</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	11VAPR148 10VAPR185	31,122 <u>7,158</u>
Total - Crime Victim Assistance				<u>38,280</u>
Total - Department of Justice				<u>57,843</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1173498 DES0810102 DES0902306	43,920 55,290 <u>24,810</u>
Total - Highway Planning and Construction				<u>124,020</u>
Recreational Trails Program	Indiana Department of Natural Resources	20.219	RT-09-006	<u>10,800</u>
Total - Highway Planning and Construction Cluster				<u>134,820</u>
Formula Grants for Other Than Urbanized Areas	Indiana Department of Transportation	20.509	18029660 A249-12-320303	5,409 <u>107,115</u>
Total - Formula Grants for Other Than Urbanized Areas				<u>112,524</u>
ARRA - Formula Grants for Other Than Urbanized Areas, Recovery Act		20.509	A249-12-320562	<u>17,409</u>
Total - All Formula Grants for Other Than Urbanized Areas				<u>129,933</u>
Total - Department of Transportation				<u>264,753</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2012	<u>284,798</u>
Total - Department of Health and Human Services				<u>284,798</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-2-351A C44P-2-105A	14,167 <u>3,332</u>
Total - Department of Homeland Security				<u>17,499</u>
Total federal awards expended				<u>\$ 693,826</u>

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

LAGRANGE COUNTY
NOTES 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 statement. 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.

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, 2012:

Program Title	Federal CFDA Number	2012
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 129,933</u>

LAGRANGE 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?	no

Federal Awards:

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

Section II – Financial Statement Findings

**FINDING 2012 - 1 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - PAYROLL PROCESSING**

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

LAGRANGE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to payroll and related liabilities. The failure to establish these controls could enable material misstatements or irregularities to remain undetected. The County's payroll processing is handled primarily by one staff person in the County Auditor's office. This individual inputs the information from the department's payroll vouchers into the computerized payroll system, issues the payments for employee benefits and related payroll expenses, and reconciles the direct deposit listing to a detailed employee list.

2. Monitoring of Controls: Effective internal control over financial reporting requires the Board of County Commissioners to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners are not performing either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility place the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

LaGrange County Auditor

114 West Michigan Street
Suite 1
LaGrange, IN 46761

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

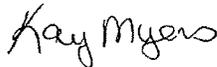
July 19, 2013

CORRECTIVE ACTION PLAN

**FINDING 2012-1 INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS
AND REPORTING – PAYROLL PROCESSING**

The LaGrange County Auditor has implemented procedures to segregate the financial duties in the area of payroll. The Employee's Attendance Reports (Form A-4) from the departments will be submitted to the payroll deputy for review. These vouchers will also be reviewed by the County Auditor. The payroll deputy will process the vouchers and prepare them for payment. The distribution report will be reviewed and approved by the County Auditor prior to the distribution of payroll. Once the County Auditor approves the distribution report, the report is processed for payment of payroll. All payroll withholding Accounts Payable Vouchers and all payroll vouchers will be reviewed and signed by the County Auditor, prior to payment.

Sincerely,



Kay Myers,
LaGrange County Auditor

LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2013, with Kay M. Myers, Auditor; John A. Price, President of the Board of County Commissioners; and Peter Cook, President of County Council. Our audit disclosed no material items that warrant comment at this time.