

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, 2013 to December 31, 2013



FILED
07/25/2014

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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	01-01-13 to 12-31-16
Clerk	Bonnie J. Brown	01-01-13 to 12-31-16
Sheriff	Terry Martin	01-01-11 to 12-31-14
Recorder	Jennifer McBride	01-01-13 to 12-31-16
President of the Board of County Commissioners	John A. Price	01-01-13 to 12-31-14
President of the County Council	Peter Cook	01-01-13 to 12-31-14



STATE OF INDIANA
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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, 2013, 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, 2013.

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, 2013, 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 May 28, 2014, 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.


Paul D. Joyce, CPA
State Examiner

May 28, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated May 28, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

May 28, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 536,076	\$ 715,910	\$ 536,077	\$ 715,909
Sheriff's Inmate Trust	6,815	94,279	99,157	1,937
Prosecutors Check Deception Program	-	44,205	44,205	-
Sheriff's Commissary	14,454	92,974	96,565	10,863
Clerk's Cashbook Trusts	283,550	1,528,145	1,624,096	187,599
County Sheriff	170,446	371,252	536,144	5,554
General Fund	1,761,207	6,845,131	7,138,394	1,467,944
Sheriff's Accident Report	2,664	1,830	1,378	3,116
CAGIT County Certified Shares	-	2,210,226	1,892,517	317,709
LaGrange County EDIT	257,820	831,973	591,442	498,351
County Child Advocacy Fund	250	-	-	250
Court Costs-3% Towns	31,184	15,956	-	47,140
Clerk's Record Perpetuation	17,642	26,628	11,648	32,622
Prisoner Reimbursement	3,365	-	-	3,365
Sales Disclosure - County	28,618	5,215	11,451	22,382
Cumulative Bridge	608,982	265,470	204,324	670,128
Cumulative Capital Development	172,907	668,442	516,478	324,871
County Drug Free Community	19,995	19,365	17,753	21,607
Economic Development Abatement Fees	1,137	1,050	-	2,187
Local Emergency Planning	21,152	3,291	2,701	21,742
County Extradition	127,867	4,126	21,404	110,589
Firearms Training	18,501	16,320	21,516	13,305
General Drain Improvement	13,827	108,235	98,446	23,616
County Health	63,837	304,980	324,227	44,590
County Identification Security Protection	18,724	3,640	19,970	2,394
Levy Excess	79,199	-	79,199	-
Local Health Maintenance	114,182	33,139	31,903	115,418
Local Road And Street	98,626	273,635	197,923	174,338
Major Moves Construction	25,736,673	202,352	2,295,488	23,643,537
Medical Care for Inmates	12,392	5,778	-	18,170
County Corrections	52,239	23,154	27,095	48,298
County Highway	926,060	3,015,003	3,213,942	727,121
Park Nonreverting Capital	284	-	-	284
Park Non-Reverting Operating	87,293	372,223	353,503	106,013
Plat Book	14,766	10,225	479	24,512
Rainy Day	966,434	5,016	312,591	658,859
Property Reassessment 2006	23,640	-	23,640	-
2017 Property Reassessment	339,461	191,148	95,868	434,741
Recorder's Records Perpetuation	81,079	61,305	75,392	66,992
County Riverboat Revenue Sharing	225,575	212,488	216,197	221,866
Sex and Violent Offender Fund	11,922	3,663	2,154	13,431
Sheriff's Pension Trust	4,290	9,149	-	13,439
Supplemental Public Defender	1,333	5,067	-	6,400
Surplus Tax	53,959	167,877	113,173	108,663
Section Corner Perpetuation	21,124	7,860	2,036	26,948
Tax Sale Redemption	2,501	20,952	22,031	1,422
Tax Sale Surplus	205,988	360,588	166,846	399,730
Unsafe Buildings	39,096	-	-	39,096
GAL/CASA User Fee	-	11,763	11,763	-
County Auditor's Ineligible Deduction	6,512	9,664	1,826	14,350
Elected Official Training	5,451	3,640	646	8,445
Parks And Recreation	27,427	375,866	370,052	33,241
Statewide 911	136,105	444,122	446,014	134,213
Superior Court Adult Probation	34,307	70,045	45,644	58,708
County User Fee	68,246	19,105	18,819	68,532
Drainage Maintenance	1,135,002	97,025	170,087	1,061,940
Payroll Withholdings	4,065	2,684,780	2,684,231	4,614
Tax Distribution	4,352	20,573,915	20,578,267	-
Wheel Tax	2,313	59,936	59,614	2,635
Excise Surtax	16,745	260,421	256,847	20,319
CVET Agency	-	137,299	137,299	-
Weed Lien Collections	-	758	758	-

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sewage Charge Collections	(1,350)	157,019	155,669	-
Financial Institution Tax	-	113,009	113,009	-
CEDIT/Homestead Credit	173,667	688,109	861,979	(203)
2008 State Homestead Credit/HEA 1001	773	4	-	777
Fines & Forfeitures	25,962	39,956	54,366	11,552
Infraction Judgements	30,959	204,990	200,556	35,393
Special Death Benefit	405	2,790	2,705	490
Sales Disclosure - State	580	5,215	5,285	510
Coroners Continuing Education	120	2,685	2,406	399
Interstate Compact/Circuit Court	-	750	625	125
Recorder's Mortgage Fees	738	3,880	4,115	503
DLGF Homestead Property Database	245	11	245	11
State Sex Offender Reg. Fee	33	407	408	32
Forest Restoration	-	2,028	2,028	-
Inheritance Tax	399,447	415,592	791,873	23,166
Education Plate Fee	-	544	544	-
Riverboat Wager Tax Revenue	-	219,943	219,943	-
Convention/Recreation/Visitors Bureau	375	484,200	484,575	-
CAGIT Agency	-	4,517,223	4,517,223	-
CEDIT	-	1,146,848	1,146,848	-
Prosecutor IV-D ARRA Fund	12,270	-	2,080	10,190
County IV-D Incentive	18,461	8,653	5,200	21,914
Prosecutor's IV-D (New)	57,238	13,013	21,700	48,551
93.563 Clerk IV-D Incentive-Post Oct '99	-	15,635	9,143	6,492
Jury Pay	112,432	11,962	3,930	120,464
Admin Fee/Circuit Court Adult Probation	2,434	6,851	5,794	3,491
Juvenile Probation #3	6,272	8,494	2,049	12,717
Circuit Court Adult Probation	9,243	32,121	20,581	20,783
Circuit Court Juvenile Probation	2,311	23,229	8,668	16,872
Canine Donations	2,055	155	495	1,715
Immunization Donation	36,424	19,777	11,573	44,628
Gifts To Animal Shelter	633	1,314	729	1,218
Economic Development Area #1	113,597	26,768	80,180	60,185
Economic Development Area #2	420,336	193,812	60,186	553,962
Economic Development Area #3	47,421	69,760	83,598	33,583
Economic Development Area #4	-	1,129	-	1,129
Jail Lease Rental	417,736	862,503	860,410	419,829
General Obligation Bond	-	224,569	72,842	151,727
Health Insurance	159,325	1,398,744	1,115,995	442,074
Self Insurance	44,867	751,413	751,499	44,781
Contractor Registration	56,681	31,450	36,413	51,718
Gazebo	440	140	-	580
Adventure Bound Grant	5,682	3,288	5,762	3,208
Code Enforcement	1,909	16,123	10,714	7,318
Zoning Compliance Certificate Fees	11,015	22,110	33,125	-
Pretrial Diversion	5,843	7,627	7,440	6,030
Infraction Deferral	290,741	201,491	143,009	349,223
Information Technology Equipment	1,610	6,250	2,064	5,796
Geographic Information System Perpetuation	521	734	-	1,255
Special Vehicle Inspection	1,200	1,830	-	3,030
Infant Seat Donation	1,568	-	-	1,568
GED Program	555	5,000	2,118	3,437
Shop With A Cop	6,103	1,320	1,949	5,474
Critical Response Team	5,189	100	224	5,065
Sheriff's Continuing Education	17,953	1,734	-	19,687
Rape Aggression Defense	973	-	-	973
Dive Team	978	575	750	803
Work Release Maintenance Fee	46,580	20,228	13,994	52,814
Sheriff Drug And Education Fund	861	-	-	861
E-911 Education	2,522	2,000	2,959	1,563
LaGrange County Redevelopment Commission	152,410	-	-	152,410
Lambright Property	14,413	17,063	2,419	29,057

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
County Liability	41,500	-	-	41,500
Commissioner Certificate Sale	13,253	-	-	13,253
Home Detention Program	58,172	8,327	15,835	50,664
Alcohol And Drug Court Program	14,280	18,310	13,800	18,790
G.O. Technology Bond	515,540	-	416,254	99,286
Hospital Non-Expendable Principal	2,513,778	39,123	349,000	2,203,901
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	92,988	705	3,513	90,180
Cloid Duff Trust	116,875	335	4,955	112,255
M Greenawalt Trust	1,790	-	-	1,790
Myrtle Greenawalt Trust Interest	23	3	-	26
Woman, Infants, And Children - 10.557	(21,491)	82,078	60,587	-
10.557 WIC Program 2013-2014	-	-	12,409	(12,409)
Woman, Infants, And Children - Breastfeeding	(983)	3,932	2,949	-
10.577 WIC Peer Counselor 2013-2014	-	-	454	(454)
Council On Aging Transit Grant	-	286,394	286,394	-
16.523 Juvenile Accountability Block Grant	-	15,224	15,224	-
Emergency Management Performance	-	4,020	4,020	-
Land And Water Conservation/Park	(25,177)	23,955	-	(1,222)
Admin Fee/Superior Court Adult Probation	19,850	15,588	12,810	22,628
16.575 Victims Crime Act 13/14	-	-	5,761	(5,761)
Victim's Assistance	(6,564)	29,516	22,952	-
Great Lakes Stewardship Grant	10,282	-	10,282	-
Excise Tax Allocations	-	996,127	996,127	-
Tobacco Settlement 2001	212,014	10,955	22,817	200,152
Smart Teen Decisions Special Fund	10,297	-	-	10,297
Tobacco Cessation 7/11 to 6/13	17,291	29,408	46,699	-
Tobacco Cessation 7/13 to 6/15 LaGrange	-	4,318	5,271	(953)
Tobacco Cessation 7/13 to 6/15 DeKalb	-	3,746	4,599	(853)
Tobacco Cessation 7/13 to 6/15 Steuben	-	3,537	4,400	(863)
Tobacco Cessation 7/13 to 6/15 Noble	-	6,013	7,230	(1,217)
G.I.S. Data Exchange	-	4,000	3,000	1,000
Delt Church Park Trails Grant	14,971	25,835	81,686	(40,880)
Bio-Terrorism Grant-2005	18,318	-	-	18,318
Emergency Response Team	420	-	-	420
HAVA Title III	21,944	-	-	21,944
Totals	<u>\$ 41,245,338</u>	<u>\$ 57,533,221</u>	<u>\$ 60,174,242</u>	<u>\$ 38,604,317</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes 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
(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).

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.

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
(Continued)

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.

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
(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 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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with LaGrange County Jail 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 2013 totaled \$860,410.

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, 2013

	After Settlement Collections	Sheriffs Inmate Trust	Prosecutors Check Deception Program	Sheriffs Commissary	Clerk's Cashbook Trusts	County Sheriff	General Fund
Cash and investments - beginning	\$ 536,076	\$ 6,815	\$ -	\$ 14,454	\$ 283,550	\$ 170,446	\$ 1,761,207
Receipts:							
Taxes	715,910	-	-	-	-	-	3,939,505
Licenses and permits	-	-	-	-	-	-	709,542
Intergovernmental	-	-	-	-	-	-	719,743
Charges for services	-	-	-	-	-	-	355,566
Fines and forfeits	-	-	-	-	-	-	5,250
Other receipts	-	94,279	44,205	92,974	1,528,145	371,252	1,115,525
Total receipts	<u>715,910</u>	<u>94,279</u>	<u>44,205</u>	<u>92,974</u>	<u>1,528,145</u>	<u>371,252</u>	<u>6,845,131</u>
Disbursements:							
Personal services	-	-	-	-	-	-	4,126,580
Supplies	-	-	-	-	-	-	300,270
Other services and charges	-	-	-	-	-	-	2,091,671
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,121
Other disbursements	536,077	99,157	44,205	96,565	1,624,096	536,144	611,752
Total disbursements	<u>536,077</u>	<u>99,157</u>	<u>44,205</u>	<u>96,565</u>	<u>1,624,096</u>	<u>536,144</u>	<u>7,138,394</u>
Excess (deficiency) of receipts over disbursements	<u>179,833</u>	<u>(4,878)</u>	<u>-</u>	<u>(3,591)</u>	<u>(95,951)</u>	<u>(164,892)</u>	<u>(293,263)</u>
Cash and investments - ending	<u>\$ 715,909</u>	<u>\$ 1,937</u>	<u>\$ -</u>	<u>\$ 10,863</u>	<u>\$ 187,599</u>	<u>\$ 5,554</u>	<u>\$ 1,467,944</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff's Accident Report	CAGIT County Certified Shares	LaGrange County EDIT	County Child Advocacy Fund	Court Costs-3% Towns	Clerk's Record Perpetuation	Prisoner Reimbursement
Cash and investments - beginning	\$ 2,664	\$ -	\$ 257,820	\$ 250	\$ 31,184	\$ 17,642	\$ 3,365
Receipts:							
Taxes	-	2,209,726	831,036	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,830	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	15,956	25,849	-
Other receipts	-	500	937	-	-	779	-
Total receipts	<u>1,830</u>	<u>2,210,226</u>	<u>831,973</u>	<u>-</u>	<u>15,956</u>	<u>26,628</u>	<u>-</u>
Disbursements:							
Personal services	-	1,198,282	225,680	-	-	9,957	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	694,235	231,229	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,378	-	-	-	-	1,691	-
Other disbursements	-	-	134,533	-	-	-	-
Total disbursements	<u>1,378</u>	<u>1,892,517</u>	<u>591,442</u>	<u>-</u>	<u>-</u>	<u>11,648</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>452</u>	<u>317,709</u>	<u>240,531</u>	<u>-</u>	<u>15,956</u>	<u>14,980</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,116</u>	<u>\$ 317,709</u>	<u>\$ 498,351</u>	<u>\$ 250</u>	<u>\$ 47,140</u>	<u>\$ 32,622</u>	<u>\$ 3,365</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sales Disclosure - County	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community	Economic Development Abatement Fees	Local Emergency Planning	County Extradition
Cash and investments - beginning	\$ 28,618	\$ 608,982	\$ 172,907	\$ 19,995	\$ 1,137	\$ 21,152	\$ 127,867
Receipts:							
Taxes	-	246,335	616,763	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	17,981	45,019	-	-	-	-
Charges for services	5,215	-	-	-	-	-	-
Fines and forfeits	-	-	-	19,365	-	-	4,126
Other receipts	-	1,154	6,660	-	1,050	3,291	-
Total receipts	<u>5,215</u>	<u>265,470</u>	<u>668,442</u>	<u>19,365</u>	<u>1,050</u>	<u>3,291</u>	<u>4,126</u>
Disbursements:							
Personal services	11,451	-	-	-	-	-	-
Supplies	-	28,371	-	-	-	-	-
Other services and charges	-	24,860	-	17,753	-	2,701	6,712
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	151,093	516,478	-	-	-	14,692
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>11,451</u>	<u>204,324</u>	<u>516,478</u>	<u>17,753</u>	<u>-</u>	<u>2,701</u>	<u>21,404</u>
Excess (deficiency) of receipts over disbursements	<u>(6,236)</u>	<u>61,146</u>	<u>151,964</u>	<u>1,612</u>	<u>1,050</u>	<u>590</u>	<u>(17,278)</u>
Cash and investments - ending	<u>\$ 22,382</u>	<u>\$ 670,128</u>	<u>\$ 324,871</u>	<u>\$ 21,607</u>	<u>\$ 2,187</u>	<u>\$ 21,742</u>	<u>\$ 110,589</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Firearms Training	General Drain Improvement	County Health	County Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 18,501	\$ 13,827	\$ 63,837	\$ 18,724	\$ 79,199	\$ 114,182	\$ 98,626
Receipts:							
Taxes	-	3,273	205,588	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	15,006	-	-	-	273,635
Charges for services	16,320	-	79,784	3,640	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	104,962	4,602	-	-	33,139	-
Total receipts	<u>16,320</u>	<u>108,235</u>	<u>304,980</u>	<u>3,640</u>	<u>-</u>	<u>33,139</u>	<u>273,635</u>
Disbursements:							
Personal services	-	-	324,227	-	-	9,920	-
Supplies	1,500	-	-	-	-	5,710	197,923
Other services and charges	1,295	98,446	-	19,970	-	16,273	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	18,721	-	-	-	-	-	-
Other disbursements	-	-	-	-	79,199	-	-
Total disbursements	<u>21,516</u>	<u>98,446</u>	<u>324,227</u>	<u>19,970</u>	<u>79,199</u>	<u>31,903</u>	<u>197,923</u>
Excess (deficiency) of receipts over disbursements	<u>(5,196)</u>	<u>9,789</u>	<u>(19,247)</u>	<u>(16,330)</u>	<u>(79,199)</u>	<u>1,236</u>	<u>75,712</u>
Cash and investments - ending	<u>\$ 13,305</u>	<u>\$ 23,616</u>	<u>\$ 44,590</u>	<u>\$ 2,394</u>	<u>\$ -</u>	<u>\$ 115,418</u>	<u>\$ 174,338</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Major Moves Construction	Medical Care for Inmates	County Corrections	County Highway	Park Nonreverting Capital	Park Non-Reverting Operating	Plat Book
Cash and investments - beginning	\$ 25,736,673	\$ 12,392	\$ 52,239	\$ 926,060	\$ 284	\$ 87,293	\$ 14,766
Receipts:							
Taxes	-	-	-	305,169	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,228,622	-	281,500	-
Charges for services	-	5,778	-	-	-	56,877	10,225
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	202,352	-	23,154	481,212	-	33,846	-
Total receipts	202,352	5,778	23,154	3,015,003	-	372,223	10,225
Disbursements:							
Personal services	-	-	-	1,399,516	-	4,958	-
Supplies	-	-	6,146	1,573,654	-	11,020	96
Other services and charges	14,864	-	17,277	150,028	-	13,374	383
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,280,624	-	3,672	90,744	-	324,151	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,295,488	-	27,095	3,213,942	-	353,503	479
Excess (deficiency) of receipts over disbursements	(2,093,136)	5,778	(3,941)	(198,939)	-	18,720	9,746
Cash and investments - ending	\$ 23,643,537	\$ 18,170	\$ 48,298	\$ 727,121	\$ 284	\$ 106,013	\$ 24,512

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Rainy Day	Property Reassessment 2006	2017 Property Reassessment	Recorder's Records Perpetuation	County Riverboat Revenue Sharing	Sex and Violent Offender Fund	Sheriff's Pension Trust
Cash and investments - beginning	\$ 966,434	\$ 23,640	\$ 339,461	\$ 81,079	\$ 225,575	\$ 11,922	\$ 4,290
Receipts:							
Taxes	-	-	155,580	-	-	-	-
Licenses and permits	4,456	-	-	-	-	-	-
Intergovernmental	-	-	11,356	-	190,887	-	-
Charges for services	-	-	-	61,305	-	3,663	-
Fines and forfeits	-	-	-	-	-	-	9,149
Other receipts	560	-	24,212	-	21,601	-	-
Total receipts	5,016	-	191,148	61,305	212,488	3,663	9,149
Disbursements:							
Personal services	291,816	-	16,923	49,556	-	1,070	-
Supplies	-	-	9,076	1,019	800	-	-
Other services and charges	20,775	-	69,869	19,854	200,236	300	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,963	15,161	784	-
Other disbursements	-	23,640	-	-	-	-	-
Total disbursements	312,591	23,640	95,868	75,392	216,197	2,154	-
Excess (deficiency) of receipts over disbursements	(307,575)	(23,640)	95,280	(14,087)	(3,709)	1,509	9,149
Cash and investments - ending	\$ 658,859	\$ -	\$ 434,741	\$ 66,992	\$ 221,866	\$ 13,431	\$ 13,439

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Supplemental Public Defender	Surplus Tax	Section Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Buildings	GAL/CASA User Fee
Cash and investments - beginning	\$ 1,333	\$ 53,959	\$ 21,124	\$ 2,501	\$ 205,988	\$ 39,096	\$ -
Receipts:							
Taxes	-	167,877	-	-	360,588	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	11,763
Charges for services	-	-	7,860	-	-	-	-
Fines and forfeits	5,067	-	-	-	-	-	-
Other receipts	-	-	-	20,952	-	-	-
Total receipts	<u>5,067</u>	<u>167,877</u>	<u>7,860</u>	<u>20,952</u>	<u>360,588</u>	<u>-</u>	<u>11,763</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	2,036	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	113,173	-	22,031	166,846	-	11,763
Total disbursements	<u>-</u>	<u>113,173</u>	<u>2,036</u>	<u>22,031</u>	<u>166,846</u>	<u>-</u>	<u>11,763</u>
Excess (deficiency) of receipts over disbursements	<u>5,067</u>	<u>54,704</u>	<u>5,824</u>	<u>(1,079)</u>	<u>193,742</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,400</u>	<u>\$ 108,663</u>	<u>\$ 26,948</u>	<u>\$ 1,422</u>	<u>\$ 399,730</u>	<u>\$ 39,096</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Auditor's Ineligible Deduction	Elected Official Training	Parks And Recreation	Statewide 911	Superior Court Adult Probation	County User Fee	Drainage Maintenance
Cash and investments - beginning	\$ 6,512	\$ 5,451	\$ 27,427	\$ 136,105	\$ 34,307	\$ 68,246	\$ 1,135,002
Receipts:							
Taxes	-	-	350,055	-	-	-	94,700
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	25,551	-	-	-	-
Charges for services	-	3,640	-	444,122	-	-	-
Fines and forfeits	-	-	-	-	70,045	19,105	-
Other receipts	9,664	-	260	-	-	-	2,325
Total receipts	9,664	3,640	375,866	444,122	70,045	19,105	97,025
Disbursements:							
Personal services	-	-	290,774	446,014	44,235	-	-
Supplies	1,826	-	28,719	-	864	-	-
Other services and charges	-	646	32,972	-	37	-	65,125
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	17,587	-	508	-	-
Other disbursements	-	-	-	-	-	18,819	104,962
Total disbursements	1,826	646	370,052	446,014	45,644	18,819	170,087
Excess (deficiency) of receipts over disbursements	7,838	2,994	5,814	(1,892)	24,401	286	(73,062)
Cash and investments - ending	\$ 14,350	\$ 8,445	\$ 33,241	\$ 134,213	\$ 58,708	\$ 68,532	\$ 1,061,940

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Withholdings	Tax Distribution	Wheel Tax	Excise Surtax	CVET Agency	Weed Lien Collections	Sewage Charge Collections
Cash and investments - beginning	\$ 4,065	\$ 4,352	\$ 2,313	\$ 16,745	\$ -	\$ -	\$ (1,350)
Receipts:							
Taxes	-	19,493,326	59,936	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,080,589	-	260,421	137,299	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,684,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>758</u>	<u>157,019</u>
Total receipts	<u>2,684,780</u>	<u>20,573,915</u>	<u>59,936</u>	<u>260,421</u>	<u>137,299</u>	<u>758</u>	<u>157,019</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,684,231</u>	<u>20,578,267</u>	<u>59,614</u>	<u>256,847</u>	<u>137,299</u>	<u>758</u>	<u>155,669</u>
Total disbursements	<u>2,684,231</u>	<u>20,578,267</u>	<u>59,614</u>	<u>256,847</u>	<u>137,299</u>	<u>758</u>	<u>155,669</u>
Excess (deficiency) of receipts over disbursements	<u>549</u>	<u>(4,352)</u>	<u>322</u>	<u>3,574</u>	<u>-</u>	<u>-</u>	<u>1,350</u>
Cash and investments - ending	<u>\$ 4,614</u>	<u>\$ -</u>	<u>\$ 2,635</u>	<u>\$ 20,319</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, 2013
 (Continued)

	Financial Institution Tax	CEDIT/Homestead Credit	2008 State Homestead Credit/HEA 1001	Fines & Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State
Cash and investments - beginning	\$ -	\$ 173,667	\$ 773	\$ 25,962	\$ 30,959	\$ 405	\$ 580
Receipts:							
Taxes	-	-	4	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	113,009	688,109	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	39,956	204,990	-	-
Other receipts	-	-	-	-	-	2,790	5,215
Total receipts	113,009	688,109	4	39,956	204,990	2,790	5,215
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	113,009	861,979	-	54,366	200,556	2,705	5,285
Total disbursements	113,009	861,979	-	54,366	200,556	2,705	5,285
Excess (deficiency) of receipts over disbursements	-	(173,870)	4	(14,410)	4,434	85	(70)
Cash and investments - ending	\$ -	\$ (203)	\$ 777	\$ 11,552	\$ 35,393	\$ 490	\$ 510

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Coroners Continuing Education	Interstate Compact/Circuit Court	Recorder's Mortgage Fees	DLGF Homestead Property Database	State Sex Offender Reg. Fee	Forest Restoration	Inheritance Tax
Cash and investments - beginning	\$ 120	\$ -	\$ 738	\$ 245	\$ 33	\$ -	\$ 399,447
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	415,592
Charges for services	2,685	-	3,880	-	407	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	750	-	11	-	2,028	-
Total receipts	2,685	750	3,880	11	407	2,028	415,592
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,406	625	4,115	245	408	2,028	791,873
Total disbursements	2,406	625	4,115	245	408	2,028	791,873
Excess (deficiency) of receipts over disbursements	279	125	(235)	(234)	(1)	-	(376,281)
Cash and investments - ending	\$ 399	\$ 125	\$ 503	\$ 11	\$ 32	\$ -	\$ 23,166

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Education Plate Fee	Riverboat Wager Tax Revenue	Convention/ Recreation/ Visitors/ Bureau	CAGIT Agency	CEDIT	Prosecutor IV-D ARRA Fund	County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ 12,270	\$ 18,461
Receipts:							
Taxes	-	-	484,200	3,387,917	1,146,848	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	219,943	-	1,129,306	-	-	-
Charges for services	-	-	-	-	-	-	8,653
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	544	-	-	-	-	-	-
Total receipts	<u>544</u>	<u>219,943</u>	<u>484,200</u>	<u>4,517,223</u>	<u>1,146,848</u>	<u>-</u>	<u>8,653</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,435	5,200
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	645	-
Other disbursements	544	219,943	484,575	4,517,223	1,146,848	-	-
Total disbursements	<u>544</u>	<u>219,943</u>	<u>484,575</u>	<u>4,517,223</u>	<u>1,146,848</u>	<u>2,080</u>	<u>5,200</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(375)</u>	<u>-</u>	<u>-</u>	<u>(2,080)</u>	<u>3,453</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,190</u>	<u>\$ 21,914</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Prosecutor's IV-D (New)	93,563 Clerk IV-D Incentive-Post Oct '99	Jury Pay	Admin Fee/Circuit Court Adult Probation	Juvenile Probation #3	Circuit Court Adult Probation	Circuit Court Juvenile Probation
Cash and investments - beginning	\$ 57,238	\$ -	\$ 112,432	\$ 2,434	\$ 6,272	\$ 9,243	\$ 2,311
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	13,013	15,447	-	-	-	-	-
Fines and forfeits	-	-	11,937	6,851	8,494	32,121	23,229
Other receipts	-	188	25	-	-	-	-
Total receipts	<u>13,013</u>	<u>15,635</u>	<u>11,962</u>	<u>6,851</u>	<u>8,494</u>	<u>32,121</u>	<u>23,229</u>
Disbursements:							
Personal services	21,700	-	-	5,794	2,049	-	-
Supplies	-	189	110	-	-	2,658	251
Other services and charges	-	7,800	3,570	-	-	17,248	8,417
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,154	250	-	-	675	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>21,700</u>	<u>9,143</u>	<u>3,930</u>	<u>5,794</u>	<u>2,049</u>	<u>20,581</u>	<u>8,668</u>
Excess (deficiency) of receipts over disbursements	<u>(8,687)</u>	<u>6,492</u>	<u>8,032</u>	<u>1,057</u>	<u>6,445</u>	<u>11,540</u>	<u>14,561</u>
Cash and investments - ending	<u>\$ 48,551</u>	<u>\$ 6,492</u>	<u>\$ 120,464</u>	<u>\$ 3,491</u>	<u>\$ 12,717</u>	<u>\$ 20,783</u>	<u>\$ 16,872</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Canine Donations	Immunization Donation	Gifts To Animal Shelter	Economic Development Area #1	Economic Development Area #2	Economic Development Area #3	Economic Development Area #4
Cash and investments - beginning	\$ 2,055	\$ 36,424	\$ 633	\$ 113,597	\$ 420,336	\$ 47,421	\$ -
Receipts:							
Taxes	-	-	-	26,768	193,812	69,760	1,129
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	155	19,777	1,314	-	-	-	-
Total receipts	<u>155</u>	<u>19,777</u>	<u>1,314</u>	<u>26,768</u>	<u>193,812</u>	<u>69,760</u>	<u>1,129</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	193	9,215	729	-	-	-	-
Other services and charges	302	1,814	-	180	60,186	83,598	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	544	-	80,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>495</u>	<u>11,573</u>	<u>729</u>	<u>80,180</u>	<u>60,186</u>	<u>83,598</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(340)</u>	<u>8,204</u>	<u>585</u>	<u>(53,412)</u>	<u>133,626</u>	<u>(13,838)</u>	<u>1,129</u>
Cash and investments - ending	<u>\$ 1,715</u>	<u>\$ 44,628</u>	<u>\$ 1,218</u>	<u>\$ 60,185</u>	<u>\$ 553,962</u>	<u>\$ 33,583</u>	<u>\$ 1,129</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Jail Lease Rental	General Obligation Bond	Health Insurance	Self Insurance	Contractor Registration	Gazebo	Adventure Bound Grant
Cash and investments - beginning	\$ 417,736	\$ -	\$ 159,325	\$ 44,867	\$ 56,681	\$ 440	\$ 5,682
Receipts:							
Taxes	803,829	209,292	-	-	-	-	-
Licenses and permits	-	-	-	-	31,450	-	-
Intergovernmental	58,674	15,277	-	-	-	-	-
Charges for services	-	-	-	-	-	140	3,288
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,398,744	751,413	-	-	-
Total receipts	<u>862,503</u>	<u>224,569</u>	<u>1,398,744</u>	<u>751,413</u>	<u>31,450</u>	<u>140</u>	<u>3,288</u>
Disbursements:							
Personal services	-	-	1,115,995	-	36,413	-	4,925
Supplies	-	-	-	-	-	-	191
Other services and charges	-	-	-	751,499	-	-	646
Debt service - principal and interest	860,410	72,842	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>860,410</u>	<u>72,842</u>	<u>1,115,995</u>	<u>751,499</u>	<u>36,413</u>	<u>-</u>	<u>5,762</u>
Excess (deficiency) of receipts over disbursements	<u>2,093</u>	<u>151,727</u>	<u>282,749</u>	<u>(86)</u>	<u>(4,963)</u>	<u>140</u>	<u>(2,474)</u>
Cash and investments - ending	<u>\$ 419,829</u>	<u>\$ 151,727</u>	<u>\$ 442,074</u>	<u>\$ 44,781</u>	<u>\$ 51,718</u>	<u>\$ 580</u>	<u>\$ 3,208</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Code Enforcement	Zoning Compliance Certificate Fees	Pretrial Diversion	Infraction Deferral	Information Technology Equipment	Geographic Information System Perpetuation	Special Vehicle Inspection
Cash and investments - beginning	\$ 1,909	\$ 11,015	\$ 5,843	\$ 290,741	\$ 1,610	\$ 521	\$ 1,200
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	16,123	22,110	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	734	1,830
Fines and forfeits	-	-	7,627	201,491	-	-	-
Other receipts	-	-	-	-	6,250	-	-
Total receipts	<u>16,123</u>	<u>22,110</u>	<u>7,627</u>	<u>201,491</u>	<u>6,250</u>	<u>734</u>	<u>1,830</u>
Disbursements:							
Personal services	10,714	3,265	7,440	92,832	-	-	-
Supplies	-	-	-	8,635	-	-	-
Other services and charges	-	15,945	-	16,515	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	25,027	2,064	-	-
Other disbursements	-	13,915	-	-	-	-	-
Total disbursements	<u>10,714</u>	<u>33,125</u>	<u>7,440</u>	<u>143,009</u>	<u>2,064</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,409</u>	<u>(11,015)</u>	<u>187</u>	<u>58,482</u>	<u>4,186</u>	<u>734</u>	<u>1,830</u>
Cash and investments - ending	<u>\$ 7,318</u>	<u>\$ -</u>	<u>\$ 6,030</u>	<u>\$ 349,223</u>	<u>\$ 5,796</u>	<u>\$ 1,255</u>	<u>\$ 3,030</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Infant Seat Donation	GED Program	Shop With A Cop	Critical Response Team	Sheriff's Continuing Education	Rape Aggression Defense	Dive Team
Cash and investments - beginning	\$ 1,568	\$ 555	\$ 6,103	\$ 5,189	\$ 17,953	\$ 973	\$ 978
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,000	1,320	100	1,734	-	575
Total receipts	-	5,000	1,320	100	1,734	-	575
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,949	-	-	-	383
Other services and charges	-	2,118	-	-	-	-	367
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	224	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,118	1,949	224	-	-	750
Excess (deficiency) of receipts over disbursements	-	2,882	(629)	(124)	1,734	-	(175)
Cash and investments - ending	\$ 1,568	\$ 3,437	\$ 5,474	\$ 5,065	\$ 19,687	\$ 973	\$ 803

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Work Release Maintenance Fee	Sheriff Drug And Education Fund	E-911 Education	LaGrange County Redevelopment Commission	Lambright Property	County Liability	Commissioner Certificate Sale
Cash and investments - beginning	\$ 46,580	\$ 861	\$ 2,522	\$ 152,410	\$ 14,413	\$ 41,500	\$ 13,253
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	20,200	-	-	-	17,063	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28	-	2,000	-	-	-	-
Total receipts	20,228	-	2,000	-	17,063	-	-
Disbursements:							
Personal services	9,369	-	-	-	-	-	-
Supplies	3,895	-	-	-	-	-	-
Other services and charges	415	-	2,959	-	2,135	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	315	-	-	-	284	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	13,994	-	2,959	-	2,419	-	-
Excess (deficiency) of receipts over disbursements	6,234	-	(959)	-	14,644	-	-
Cash and investments - ending	\$ 52,814	\$ 861	\$ 1,563	\$ 152,410	\$ 29,057	\$ 41,500	\$ 13,253

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Home Detention Program	Alcohol And Drug Court Program	G.O. Technology Bond	Hospital Non-Expendable Principal	Rogers Home Principal	Rogers Home Income	Clويد Duff Trust
Cash and investments - beginning	\$ 58,172	\$ 14,280	\$ 515,540	\$ 2,513,778	\$ 165,550	\$ 92,988	\$ 116,875
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,327	-	-	-	-	-	-
Fines and forfeits	-	18,310	-	-	-	-	-
Other receipts	-	-	-	39,123	-	705	335
Total receipts	<u>8,327</u>	<u>18,310</u>	<u>-</u>	<u>39,123</u>	<u>-</u>	<u>705</u>	<u>335</u>
Disbursements:							
Personal services	11,131	-	-	-	-	-	-
Supplies	608	-	-	-	-	-	3,375
Other services and charges	4,096	13,800	713	349,000	-	3,513	1,580
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	415,541	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>15,835</u>	<u>13,800</u>	<u>416,254</u>	<u>349,000</u>	<u>-</u>	<u>3,513</u>	<u>4,955</u>
Excess (deficiency) of receipts over disbursements	<u>(7,508)</u>	<u>4,510</u>	<u>(416,254)</u>	<u>(309,877)</u>	<u>-</u>	<u>(2,808)</u>	<u>(4,620)</u>
Cash and investments - ending	<u>\$ 50,664</u>	<u>\$ 18,790</u>	<u>\$ 99,286</u>	<u>\$ 2,203,901</u>	<u>\$ 165,550</u>	<u>\$ 90,180</u>	<u>\$ 112,255</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	M Greenawalt Trust	Myrtle Greenawalt Trust Interest	Woman, Infants, And Children - 10.557	10.557 WIC Program 2013-2014	Woman, Infants, And Children - Breastfeeding	10.577 WIC Peer Counselor 2013-2014	Council On Aging Transit Grant
Cash and investments - beginning	\$ 1,790	\$ 23	\$ (21,491)	\$ -	\$ (983)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	82,078	-	3,932	-	286,394
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3	-	-	-	-	-
Total receipts	-	3	82,078	-	3,932	-	286,394
Disbursements:							
Personal services	-	-	50,177	11,308	2,813	454	-
Supplies	-	-	4,866	-	75	-	-
Other services and charges	-	-	5,544	1,101	61	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	286,394
Total disbursements	-	-	60,587	12,409	2,949	454	286,394
Excess (deficiency) of receipts over disbursements	-	3	21,491	(12,409)	983	(454)	-
Cash and investments - ending	\$ 1,790	\$ 26	\$ -	\$ (12,409)	\$ -	\$ (454)	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	16.523 Juvenile Accountability Block Grant	Emergency Management Performance	Land And Water Conservation/Park	Admin Fee/Superior Court Adult Probation	16.575 Victims Crime Act 13/14	Victim's Assistance	Great Lakes Stewardship Grant
Cash and investments - beginning	\$ -	\$ -	\$ (25,177)	\$ 19,850	\$ -	\$ (6,564)	\$ 10,282
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,224	4,020	23,955	-	-	20,183	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	15,588	-	-	-
Other receipts	-	-	-	-	-	9,333	-
Total receipts	15,224	4,020	23,955	15,588	-	29,516	-
Disbursements:							
Personal services	-	-	-	-	5,761	21,443	-
Supplies	-	-	-	5,506	-	-	-
Other services and charges	-	-	-	7,304	-	1,509	10,282
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,020	-	-	-	-	-
Other disbursements	15,224	-	-	-	-	-	-
Total disbursements	15,224	4,020	-	12,810	5,761	22,952	10,282
Excess (deficiency) of receipts over disbursements	-	-	23,955	2,778	(5,761)	6,564	(10,282)
Cash and investments - ending	\$ -	\$ -	\$ (1,222)	\$ 22,628	\$ (5,761)	\$ -	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Excise Tax Allocations	Tobacco Settlement 2001	Smart Teen Decisions Special Fund	Tobacco Cessation 7/11 to 6/13	Tobacco Cessation 7/13 to 6/15 LaGrange	Tobacco Cessation 7/13 to 6/15 DeKalb	Tobacco Cessation 7/13 to 6/15 Steuben
Cash and investments - beginning	\$ -	\$ 212,014	\$ 10,297	\$ 17,291	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	996,127	10,955	-	29,408	4,318	3,746	3,537
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>996,127</u>	<u>10,955</u>	<u>-</u>	<u>29,408</u>	<u>4,318</u>	<u>3,746</u>	<u>3,537</u>
Disbursements:							
Personal services	-	13,109	-	-	-	-	-
Supplies	-	-	-	608	159	-	-
Other services and charges	-	8,081	-	46,091	5,112	4,599	4,400
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,627	-	-	-	-	-
Other disbursements	996,127	-	-	-	-	-	-
Total disbursements	<u>996,127</u>	<u>22,817</u>	<u>-</u>	<u>46,699</u>	<u>5,271</u>	<u>4,599</u>	<u>4,400</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(11,862)</u>	<u>-</u>	<u>(17,291)</u>	<u>(953)</u>	<u>(853)</u>	<u>(863)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 200,152</u>	<u>\$ 10,297</u>	<u>\$ -</u>	<u>\$ (953)</u>	<u>\$ (853)</u>	<u>\$ (863)</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tobacco Cessation 7/13 to 6/15 Noble	G.I.S. Data Exchange	Delt Church Park Trails Grant	Bio-Terrorism Grant-2005	Emergency Response Team	HAVA Title III	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 14,971	\$ 18,318	\$ 420	\$ 21,944	\$ 41,245,338
Receipts:							
Taxes	-	-	-	-	-	-	36,078,926
Licenses and permits	-	-	-	-	-	-	783,681
Intergovernmental	6,013	-	25,835	-	-	-	9,455,007
Charges for services	-	-	-	-	-	-	1,151,492
Fines and forfeits	-	-	-	-	-	-	744,506
Other receipts	-	4,000	-	-	-	-	9,319,609
Total receipts	6,013	4,000	25,835	-	-	-	57,533,221
Disbursements:							
Personal services	-	-	-	-	-	-	9,877,651
Supplies	114	-	-	-	-	-	2,212,739
Other services and charges	6,766	3,000	81,686	-	-	-	5,351,472
Debt service - principal and interest	-	-	-	-	-	-	933,252
Capital outlay	350	-	-	-	-	-	3,983,088
Other disbursements	-	-	-	-	-	-	37,816,040
Total disbursements	7,230	3,000	81,686	-	-	-	60,174,242
Excess (deficiency) of receipts over disbursements	(1,217)	1,000	(55,851)	-	-	-	(2,641,021)
Cash and investments - ending	\$ (1,217)	\$ 1,000	\$ (40,880)	\$ 18,318	\$ 420	\$ 21,944	\$ 38,604,317

LAGRANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 557,458</u>	<u>\$ 77,927</u>

LAGRANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2013

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Capital Lease:			
LaGrange County Jail Corporation	Construction of County Jail	\$ 5,030,000	\$ 839,710
General obligation bonds	Technology Purchases	<u>1,135,000</u>	<u>153,250</u>
Totals		<u>\$ 6,165,000</u>	<u>\$ 992,960</u>

LAGRANGE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,039,844
Infrastructure	8,698,650
Buildings	17,797,980
Improvements other than buildings	2,946,891
Machinery, equipment, and vehicles	<u>11,965,040</u>
 Total capital assets	 <u>\$ 45,448,405</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2013. 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, 2013.

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 the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.


Paul D. Joyce, CPA
State Examiner

May 28, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

LAGRANGE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

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>DEPARTMENT OF AGRICULTURE</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557	21N700012 21N700013	\$ 82,078 <u>3,932</u>
Total - Department of Agriculture				<u>86,010</u>
<u>DEPARTMENT OF COMMERCE</u>				
ARRA - State Broadband Data and Development Grant Program, Recovery Act	Indiana Office of Technology	11.558	FY 2013	<u>3,000</u>
Total - Department of Commerce				<u>3,000</u>
<u>DEPARTMENT OF THE INTERIOR</u>				
Outdoor Recreation - Acquisition, Development and Planning	Indiana Department of Natural Resources	15.916	18-00568	<u>23,955</u>
Total - Department of the Interior				<u>23,955</u>
<u>DEPARTMENT OF JUSTICE</u>				
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	2011-JB-FX-0017 2010-JB-FX-0086	5,323 <u>9,901</u>
Total - Juvenile Accountability Block Grants				<u>15,224</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	<u>20,182</u>
Total - Department of Justice				<u>35,406</u>
<u>DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction Cluster Recreational Trails Program	Indiana Department of Natural Resources	20.219	RT-09-006	<u>25,835</u>
Total - Highway Planning and Construction Cluster				<u>25,835</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	FY 2013 FY 2012	99,660 <u>35,705</u>
Total - Formula Grants for Other Than Urbanized Areas				<u>135,365</u>
Total - Department of Transportation				<u>187,035</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2013	<u>192,886</u>
Total - Department of Health and Human Services				<u>192,886</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-3-101B C44P-3-275B	4,020 <u>21,250</u>
Total - Department of Homeland Security				<u>25,270</u>
Total federal awards expended				<u>\$ 527,727</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 the 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 sub-recipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Formula Grants for Rural Areas	20.509	\$ <u>135,365</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?	no
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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural 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
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.