

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

ANNUAL FINANCIAL REPORT

2009

LAGRANGE COUNTY, INDIANA



FILED

07/16/2010

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SCHEDULE OF OFFICIALS

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



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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaGrange County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated June 7, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S.

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

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

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

The Schedules of Funding Progress, and Schedule of Contributions From the Employer and Other Contributing Entities, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 7, 2010



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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaGrange County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 7, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

June 7, 2010

LAGRANGE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	Program Receipts				Net Disbursements and Changes in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 6,089,379	\$ 687,634	\$ 135,226	\$ -	\$ (5,266,519)
Public safety	4,942,269	2,056,278	211,611	-	(2,674,380)
Highways and streets	6,419,826	-	2,005,054	261,484	(4,153,288)
Sanitation	42,913	9,765	-	-	(33,148)
Health and welfare	1,186,032	82,207	207,797	-	(896,028)
Economic development	3,171,187	-	-	23,850	(3,147,337)
Culture and recreation	629,379	44,522	-	-	(584,857)
Principal and interest on indebtedness	1,224,083	-	-	-	(1,224,083)
Total governmental activities	23,705,068	2,880,406	2,559,688	285,334	(17,979,640)
General receipts:					
Property taxes					7,920,335
Intergovernmental					918,134
Other local sources					6,080,076
Grants and contributions not restricted to specific programs					156,526
Investment earnings					1,138,729
Total general receipts					16,213,800
Change in net assets					(1,765,840)
Net assets - beginning					45,225,680
Net assets - ending					\$ 43,459,840
 <u>Assets</u>					
Cash and investments					\$ 8,887,921
Restricted assets:					
Cash and investments					34,571,919
Total assets					\$ 43,459,840
 <u>Net Assets</u>					
Restricted for:					
Public safety					\$ 62,269
Highways and streets					30,301,443
Health and welfare					3,362,598
Capital outlay					845,609
Unrestricted					8,887,921
Total net assets					\$ 43,459,840

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

LAGRANGE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	County Highway	Major Moves Construction	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 7,563,533	\$ 388,995	\$ -	\$ 4,624,692	\$ 12,577,220
Special assessments	-	-	-	96,696	96,696
Licenses and permits	426,067	-	-	2,371	428,438
Intergovernmental	515,163	1,943,654	-	1,397,113	3,855,930
Charges for services	1,289,961	-	-	588,416	1,878,377
Fines and forfeits	235,331	-	-	339,726	575,057
Other	594,256	165,236	906,626	672,600	2,338,718
Total receipts	10,624,311	2,497,885	906,626	7,721,614	21,750,436
Disbursements:					
General government	4,675,386	-	-	876,646	5,552,032
Public safety	3,693,127	-	-	1,145,316	4,838,443
Highways and streets	-	2,955,267	-	253,543	3,208,810
Sanitation	42,913	-	-	-	42,913
Health and welfare	219,231	-	-	913,211	1,132,442
Economic development	-	-	2,354,715	816,472	3,171,187
Culture and recreation	-	-	-	394,010	394,010
Debt service:					
Principal	-	-	-	890,000	890,000
Interest	-	-	-	334,083	334,083
Capital outlay:					
General government	7,865	-	-	359,794	367,659
Public safety	2,640	-	-	115,174	117,814
Highways and streets	-	187,379	2,717,976	305,661	3,211,016
Health and welfare	-	-	-	68,088	68,088
Culture and recreation	-	-	-	237,895	237,895
Total disbursements	8,641,162	3,142,646	5,072,691	6,709,893	23,566,392
Excess (deficiency) of receipts over disbursements	1,983,149	(644,761)	(4,166,065)	1,011,721	(1,815,956)
Other financing sources (uses):					
Transfers in	-	395,271	-	5,136,955	5,532,226
Transfers out	(395,271)	-	-	(5,136,955)	(5,532,226)
Total other financing sources (uses)	(395,271)	395,271	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,587,878	(249,490)	(4,166,065)	1,011,721	(1,815,956)
Cash and investment fund balance - beginning	(1,036,867)	600,689	33,983,494	11,570,102	45,117,418
Cash and investment fund balance - ending	\$ 551,011	\$ 351,199	\$ 29,817,429	\$ 12,581,823	43,301,462
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					
					158,378
Net assets of governmental activities					\$ 43,459,840
Cash and Investment Assets - Ending					
Cash and investments	\$ 551,011	\$ -	\$ -	\$ 8,178,533	\$ 8,729,544
Restricted assets:					
Cash and investments	-	351,199	29,817,429	4,403,290	34,571,918
Total cash and investment assets - ending	\$ 551,011	\$ 351,199	\$ 29,817,429	\$ 12,581,823	\$ 43,301,462
Cash and Investment Fund Balance - Ending					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ 62,269	\$ 62,269
Highways and streets	-	351,199	-	132,815	484,014
Health and welfare	-	-	-	3,362,597	3,362,597
Capital outlay	-	-	29,817,429	845,609	30,663,038
Unrestricted	551,011	-	-	8,178,533	8,729,544
Total cash and investment fund balance - ending	\$ 551,011	\$ 351,199	\$ 29,817,429	\$ 12,581,823	\$ 43,301,462

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

LAGRANGE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As of and for the Year Ended December 31, 2009

	<u>Internal Service Fund</u>
Operating receipts:	
Employer/employee contribution	\$ 2,185,096
Other	<u>188,792</u>
Total operating receipts	<u>2,373,888</u>
Operating disbursements:	
Insurance disbursements	<u>2,323,772</u>
Excess of operating receipts over operating disbursements	<u>50,116</u>
Cash and investment fund balance - beginning	<u>108,262</u>
Cash and investment fund balance - ending	<u>\$ 158,378</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 158,378</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 158,378</u>

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

LAGRANGE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 285,608	\$ -	
Plan members	196,247	-	
Total contributions	481,855	-	
Investment earnings:			
Net increase in fair value of investments	168,137	-	
Total additions	649,992	-	
Deductions:			
Benefits	121,872	-	
Administrative and general	28,646	-	
Total deductions	150,518	-	
Excess of total additions over total deductions	499,474	-	
Cash and investment fund balance - beginning	2,544,710	17,576	
Cash and investment fund balance - ending	\$ 3,044,184	\$ 17,576	\$ 1,684,234

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: LaGrange County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of numerous organizations.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county highway fund is used for construction, reconstruction, and maintenance of county highways.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The major moves construction fund is used for capital projects.

Additionally, the County reports the following fund types:

The internal service fund accounts for health and liability insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension fund, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for other government entities.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, 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 cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include charges to customers or applicants for goods, services, or privileges provided, and operating grants and contributions. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2009
Clean Water Indiana Grant	\$ 1,876
Bio-Terrorism Grant	9,128
Victim's Assistance 09VA072	1,972
Women, Infants, and Children	12,799
Land/Water Conservation	10,603
2006 Homeland Security	76
2006 LETPP Hazmat Grant	45
2007 DTL Five on Five	174
2007 Planning Exercise Grant	917
LaGrange County Planning Grant/Howe	14,400
2007 District Planning Council	24,692
Land & Water Conservation/Park	44,724
Technology Improvement Bond	6,466

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$45,305,274. Of this amount, the following was exposed to custodial credit risk:

	2009
Uninsured and uncollateralized deposits	\$ 143,624

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriffs Retirement and Benefit Pension Plans
Mutual funds	\$ <u>2,900,560</u>

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009	
	In the Government's Name	Not in the Government's Name
Mutual Funds	\$ -	\$ 2,900,560

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	County Highway Fund	\$ 395,271
Other governmental funds	Other governmental funds	5,136,955
Total		\$ 5,532,226

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the three years. There were no significant reductions in insurance by major category of risk.

Group Health Insurance

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees and dependents. The risk financing fund is accounted for in the Health Insurance and Wells Fargo Self-Insurance Funds, internal service funds, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$40,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all funds with payrolls and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

Worker's Compensation

During 1992, the County joined with other governmental entities in the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 350 member governmental entities. This risk pool was formed in 1988. The purpose of the risk pool is to provide a medium for the funding and administration of worker's compensation. The County pays an annual premium to the risk pool for its worker's compensation coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

County Liability

The County established the County Liability Fund, an internal service fund, to cover risks involving errors and omission claims. This fund is funded by money appropriated from the County General Fund. No contribution was made in 2009.

B. 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 totaled \$613,385.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Contingent Liabilities

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney the resolution of these matters will not have a material effect on the condition of the primary government.

D. Landfill Closure/Post Closure Costs.

State and federal laws and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste. The County has estimated the costs of closure and post closure care to be \$1,067,954. These amounts are based on what it would cost to perform all closure and post closure care in 1994. The County closed the landfill in 1999. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, the liability for estimated closure and post closure care costs attributable to the current year's operation as required by Statement Number 18 of the Governmental Accounting Standards Board has not been computed.

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

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), 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 the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The contributions made by the County during the period were \$359,390.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$286,496.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$13,098.

LAGRANGE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 4,015,388	\$ 4,306,021	\$ (290,633)	93%	\$ 4,810,267	(6%)
07-01-07	4,657,923	4,986,882	(328,959)	93%	5,280,205	(6%)
07-01-08	4,600,233	4,910,465	(310,232)	94%	5,104,878	(6%)

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
10-01-03	\$ 1,751,637	\$ 1,814,845	\$ (63,208)	97%	\$ 648,534	(10%)
10-01-04	1,828,817	2,609,481	(780,664)	70%	632,129	(123%)
10-01-05	2,126,716	2,924,785	(798,069)	73%	685,161	(116%)
10-01-06	2,467,147	3,239,368	(772,221)	76%	702,244	(110%)
01-01-08	2,887,922	3,609,736	(721,814)	80%	720,568	(100%)
01-01-09	2,921,058	3,942,207	(1,021,149)	74%	801,563	(127%)

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
10-01-03	\$ 91,199	\$ 91,199	-	100%	\$ 648,534	0%
10-01-04	95,705	95,705	-	100%	632,129	0%
10-01-05	111,914	111,914	-	100%	685,161	0%
10-01-06	125,033	125,033	-	100%	702,244	0%
01-01-08	145,384	145,384	-	100%	720,568	0%
01-01-09	132,595	132,595	-	100%	801,563	0%

LAGRANGE COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULES OF CONTRIBUTIONS FROM THE
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

County Police Retirement Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
10-01-05	\$ 202,062	106%
10-01-06	217,854	105%
01-01-08	226,195	109%

County Police Benefit plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
10-01-05	\$ 10,569	100%
10-01-06	10,757	100%
01-01-08	11,104	100%

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Local Road and Street	Firearms Training	County Health	Canine Donations	HAVA Title III	Clerk's Record Perpetuation	Unsafe Buildings
Receipts:							
Taxes	\$ -	\$ -	\$ 365,013	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	261,484	-	1,786	-	-	-	-
Charges for services	-	-	62,607	-	-	15,401	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,328	16,640	36	600	-	-	2,612
Total receipts	262,812	16,640	429,442	600	-	15,401	2,612
Disbursements:							
General government	-	-	-	1,062	-	4,930	-
Public safety	-	18,511	-	-	-	-	-
Highways and streets	253,543	-	-	-	-	-	-
Health and welfare	-	-	336,870	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	7,500	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	253,543	26,011	336,870	1,062	-	4,930	-
Excess (deficiency) of receipts over disbursements	9,269	(9,371)	92,572	(462)	-	10,471	2,612
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,269	(9,371)	92,572	(462)	-	10,471	2,612
Cash and investment fund balance - beginning	123,546	17,776	(74,629)	3,352	3,680	36,604	18,654
Cash and investment fund balance - ending	<u>\$ 132,815</u>	<u>\$ 8,405</u>	<u>\$ 17,943</u>	<u>\$ 2,890</u>	<u>\$ 3,680</u>	<u>\$ 47,075</u>	<u>\$ 21,266</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ 2,890	\$ 3,680	\$ 47,075	\$ 21,266
Restricted assets:							
Cash and investments	132,815	8,405	17,943	-	-	-	-
Total cash and investment assets - ending	<u>\$ 132,815</u>	<u>\$ 8,405</u>	<u>\$ 17,943</u>	<u>\$ 2,890</u>	<u>\$ 3,680</u>	<u>\$ 47,075</u>	<u>\$ 21,266</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	132,815	-	-	-	-	-	-
Health and welfare	-	-	17,943	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	2,890	3,680	47,075	21,266
Total cash and investment fund balance - ending	<u>\$ 132,815</u>	<u>\$ 8,405</u>	<u>\$ 17,943</u>	<u>\$ 2,890</u>	<u>\$ 3,680</u>	<u>\$ 47,075</u>	<u>\$ 21,266</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Drug Free Grant	County Drug Free Community	General Drain Improvement	Parks and Recreation	Property Reassessment 2006	Prosecutor's IV-D (Old)	County Extradition
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 445,544	\$ 259,921	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	21,825	-	35,568	25,251	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	866	3,483	2,951	-	3,922
Total receipts	-	21,825	866	484,595	288,123	-	3,922
Disbursements:							
General government	-	-	125,040	-	50,642	-	-
Public safety	-	18,546	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	336,687	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	2,048	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,081	-
Culture and recreation	-	-	-	29,645	-	-	-
Total disbursements	-	18,546	125,040	366,332	52,690	1,081	-
Excess (deficiency) of receipts over disbursements	-	3,279	(124,174)	118,263	235,433	(1,081)	3,922
Other financing sources (uses):							
Transfers in	-	-	73,555	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	73,555	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,279	(50,619)	118,263	235,433	(1,081)	3,922
Cash and investment fund balance - beginning	1,610	14,298	124,203	(50,452)	263,038	1,081	45,707
Cash and investment fund balance - ending	<u>\$ 1,610</u>	<u>\$ 17,577</u>	<u>\$ 73,584</u>	<u>\$ 67,811</u>	<u>\$ 498,471</u>	<u>\$ -</u>	<u>\$ 49,629</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,610	\$ -	\$ 73,584	\$ 67,811	\$ 498,471	\$ -	\$ 49,629
Restricted assets:							
Cash and investments	-	17,577	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,610</u>	<u>\$ 17,577</u>	<u>\$ 73,584</u>	<u>\$ 67,811</u>	<u>\$ 498,471</u>	<u>\$ -</u>	<u>\$ 49,629</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ 17,577	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,610	-	73,584	67,811	498,471	-	49,629
Total cash and investment fund balance - ending	<u>\$ 1,610</u>	<u>\$ 17,577</u>	<u>\$ 73,584</u>	<u>\$ 67,811</u>	<u>\$ 498,471</u>	<u>\$ -</u>	<u>\$ 49,629</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Recorder's Record Perpetuation	County User Fee	Family And Children	Local Health Maintenance	Pretrial Diversion	Plat Book	Supplemental Public Defender
Receipts:							
Taxes	\$ -	\$ -	\$ 738,320	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	33,244	-	-	-
Charges for services	22,551	-	-	-	-	6,745	-
Fines and forfeits	-	14,980	-	-	7,204	-	6,786
Other	21,643	-	91,061	-	-	-	-
Total receipts	44,194	14,980	829,381	33,244	7,204	6,745	6,786
Disbursements:							
General government	9,261	-	-	-	-	30	-
Public safety	-	14,728	-	-	16,232	-	9,194
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	109,019	21,024	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	1,459	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	9,261	14,728	109,019	22,483	16,232	30	9,194
Excess (deficiency) of receipts over disbursements	34,933	252	720,362	10,761	(9,028)	6,715	(2,408)
Other financing sources (uses):							
Transfers in	-	-	-	49,761	-	-	-
Transfers out	-	-	(1,570,782)	-	-	-	-
Total other financing sources (uses)	-	-	(1,570,782)	49,761	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,933	252	(850,420)	60,522	(9,028)	6,715	(2,408)
Cash and investment fund balance - beginning	65,582	59,907	850,420	25,056	9,666	39,190	39,866
Cash and investment fund balance - ending	\$ 100,515	\$ 60,159	\$ -	\$ 85,578	\$ 638	\$ 45,905	\$ 37,458
Cash and Investment Assets - Ending							
Cash and investments	\$ 100,515	\$ 60,159	\$ -	\$ 85,578	\$ -	\$ 45,905	\$ 37,458
Restricted assets:							
Cash and investments	-	-	-	-	638	-	-
Total cash and investment assets - ending	\$ 100,515	\$ 60,159	\$ -	\$ 85,578	\$ 638	\$ 45,905	\$ 37,458
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	100,515	60,159	-	85,578	-	45,905	37,458
Total cash and investment fund balance - ending	\$ 100,515	\$ 60,159	\$ -	\$ 85,578	\$ 638	\$ 45,905	\$ 37,458

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Clerk's IV-D (New)	County Law Enforcement Continuing Education	Jury Pay	Prisoner Reimbursement	Infant Seat Donation	Shop With a Cop	Tobacco Settlement 2001
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,817	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	9,032	-	-	-	-
Other	-	2,064	-	-	40	4,100	21,791
Total receipts	7,817	2,064	9,032	-	40	4,100	21,791
Disbursements:							
General government	-	-	2,353	-	-	4,904	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	7,530	-	-	-	-	-	1,484
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	4,641	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	4,148	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	11,678	4,641	2,353	-	-	4,904	1,484
Excess (deficiency) of receipts over disbursements	(3,861)	(2,577)	6,679	-	40	(804)	20,307
Other financing sources (uses):							
Transfers in	-	-	-	-	-	1,020	130,230
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	1,020	130,230
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,861)	(2,577)	6,679	-	40	216	150,537
Cash and investment fund balance - beginning	12,469	16,173	80,961	3,365	2,238	5,610	42,782
Cash and investment fund balance - ending	<u>\$ 8,608</u>	<u>\$ 13,596</u>	<u>\$ 87,640</u>	<u>\$ 3,365</u>	<u>\$ 2,278</u>	<u>\$ 5,826</u>	<u>\$ 193,319</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 8,608	\$ 13,596	\$ 87,640	\$ 3,365	\$ 2,278	\$ 5,826	\$ 193,319
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 8,608</u>	<u>\$ 13,596</u>	<u>\$ 87,640</u>	<u>\$ 3,365</u>	<u>\$ 2,278</u>	<u>\$ 5,826</u>	<u>\$ 193,319</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	8,608	13,596	87,640	3,365	2,278	5,826	193,319
Total cash and investment fund balance - ending	<u>\$ 8,608</u>	<u>\$ 13,596</u>	<u>\$ 87,640</u>	<u>\$ 3,365</u>	<u>\$ 2,278</u>	<u>\$ 5,826</u>	<u>\$ 193,319</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Settlement 2002	Tobacco Settlement 2003	Gifts To Animal Shelter	Recycle Product	Clean Water Indiana Grant	Smart Teen Decisions Special Fund	Drainage Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	96,696
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	4,053	5,514	-	-	19,121
Total receipts	-	-	4,053	5,514	-	-	115,817
Disbursements:							
General government	-	-	-	-	-	-	37,695
Public safety	-	-	-	-	-	703	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	4,977	-	5,474	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	4,977	-	5,474	703	37,695
Excess (deficiency) of receipts over disbursements	-	-	(924)	5,514	(5,474)	(703)	78,122
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(21,942)	(21,942)	-	-	-	-	(73,555)
Total other financing sources (uses)	(21,942)	(21,942)	-	-	-	-	(73,555)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(21,942)	(21,942)	(924)	5,514	(5,474)	(703)	4,567
Cash and investment fund balance - beginning	21,942	21,942	1,222	(5,514)	3,598	11,000	1,094,101
Cash and investment fund balance - ending	\$ -	\$ -	\$ 298	\$ -	\$ (1,876)	\$ 10,297	\$ 1,098,668
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 298	\$ -	\$ (1,876)	\$ 10,297	\$ 1,098,668
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ 298	\$ -	\$ (1,876)	\$ 10,297	\$ 1,098,668
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	298	-	(1,876)	10,297	1,098,668
Total cash and investment fund balance - ending	\$ -	\$ -	\$ 298	\$ -	\$ (1,876)	\$ 10,297	\$ 1,098,668

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Settlement 2004	Rainy Day	Inmate Medical	Sales Disclosure	Infraction Deferral	Work Release Maintenance	Riverboat Revenue
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	144,024	-	-	-	-	186,671
Charges for services	-	-	-	3,495	-	-	-
Fines and forfeits	-	-	-	-	113,016	-	-
Other	-	-	5,855	-	-	9,260	-
Total receipts	-	144,024	5,855	3,495	113,016	9,260	186,671
Disbursements:							
General government	-	428,980	-	114	-	-	139,021
Public safety	-	-	9,979	-	135,081	8,347	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	428,980	9,979	114	135,081	8,347	139,021
Excess (deficiency) of receipts over disbursements	-	(284,956)	(4,124)	3,381	(22,065)	913	47,650
Other financing sources (uses):							
Transfers in	-	1,626,321	-	-	-	-	-
Transfers out	(21,913)	-	-	-	-	-	-
Total other financing sources (uses)	(21,913)	1,626,321	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(21,913)	1,341,365	(4,124)	3,381	(22,065)	913	47,650
Cash and investment fund balance - beginning	21,913	1,046,746	39,750	28,708	77,180	33,013	149,659
Cash and investment fund balance - ending	\$ -	\$ 2,388,111	\$ 35,626	\$ 32,089	\$ 55,115	\$ 33,926	\$ 197,309
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 2,388,111	\$ 35,626	\$ 32,089	\$ 55,115	\$ 33,926	\$ 197,309
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 2,388,111	\$ 35,626	\$ 32,089	\$ 55,115	\$ 33,926	\$ 197,309
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	2,388,111	35,626	32,089	55,115	33,926	197,309
Total cash and investment fund balance - ending	\$ -	\$ 2,388,111	\$ 35,626	\$ 32,089	\$ 55,115	\$ 33,926	\$ 197,309

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Settlement 2005	Tobacco Settlement 03/04	Tobacco Settlement 04/05	County Corrections	West Nile Virus	Tobacco Settlement 2006	Tobacco Supplemental Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	400	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	23,154	-	-	-
Total receipts	-	-	-	23,154	400	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	38,361	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	740	-	-	400	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	740	-	38,361	400	-	-
Excess (deficiency) of receipts over disbursements	-	(740)	-	(15,207)	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(21,870)	(1,649)	(13,139)	-	-	(30,546)	(15,264)
Total other financing sources (uses)	(21,870)	(1,649)	(13,139)	-	-	(30,546)	(15,264)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(21,870)	(2,389)	(13,139)	(15,207)	-	(30,546)	(15,264)
Cash and investment fund balance - beginning	21,870	2,389	13,139	42,021	-	30,546	15,264
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 26,814	\$ -	\$ -	\$ -
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ 26,814	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ -	\$ 26,814	\$ -	\$ -	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	26,814	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 26,814	\$ -	\$ -	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Settlement 2007	Bio-Terrorism Preparedness Grant	CERTA Grant- CFDA 83.656	Bio-Terrorism Grant 9/06	Bio-Terrorism Grant	Tobacco-Free LaGrange County	Surplus Dog
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(31,726)	-	-	-	-	-	-
Total other financing sources (uses)	(31,726)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(31,726)	-	-	-	-	-	-
Cash and investment fund balance - beginning	31,726	25,489	631	1,958	(9,128)	250	80
Cash and investment fund balance - ending	\$ -	\$ 25,489	\$ 631	\$ 1,958	\$ (9,128)	\$ 250	\$ 80
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 25,489	\$ 631	\$ 1,958	\$ (9,128)	\$ 250	\$ 80
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 25,489	\$ 631	\$ 1,958	\$ (9,128)	\$ 250	\$ 80
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	25,489	631	1,958	(9,128)	250	80
Total cash and investment fund balance - ending	\$ -	\$ 25,489	\$ 631	\$ 1,958	\$ (9,128)	\$ 250	\$ 80

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Levy Excess	Crime Victim's Assistance	Victim's Assistance	Victim's Assistance 09VA072	Council On Aging Transportation Grant	Women, Infants, and Children	LaGrange Community Youth Center
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	16,672	8,411	61,400	70,084	9,682
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	67,068	-	-	-	-	385	-
Total receipts	67,068	-	16,672	8,411	61,400	70,469	9,682
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	12,124	10,383	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	72,343	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	9,682
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	61,400	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	12,124	10,383	61,400	72,343	9,682
Excess (deficiency) of receipts over disbursements	67,068	-	4,548	(1,972)	-	(1,874)	-
Other financing sources (uses):							
Transfers in	1,626,321	-	-	-	-	-	-
Transfers out	(1,626,321)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	67,068	-	4,548	(1,972)	-	(1,874)	-
Cash and investment fund balance - beginning	-	293	(4,548)	-	-	(10,925)	-
Cash and investment fund balance - ending	\$ 67,068	\$ 293	\$ -	\$ (1,972)	\$ -	\$ (12,799)	\$ -
Cash and Investment Assets - Ending							
Cash and investments	\$ 67,068	\$ 293	\$ -	\$ (1,972)	\$ -	\$ (12,799)	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 67,068	\$ 293	\$ -	\$ (1,972)	\$ -	\$ (12,799)	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	67,068	293	-	(1,972)	-	(12,799)	-
Total cash and investment fund balance - ending	\$ 67,068	\$ 293	\$ -	\$ (1,972)	\$ -	\$ (12,799)	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	H1N1 143-66 Grant	Emergency Planning and Right to Know	CERTA Grant- CFDA 83.552	Tobacco Cessation 7/07-6/09	Coroner's Training and Continuing Education Fund	Bicycle Safety Grant	Adventure Bound Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,371	-	-
Intergovernmental	37,811	3,898	-	21,109	-	-	-
Charges for services	-	-	-	-	-	-	3,730
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	37,811	3,898	-	21,109	2,371	-	3,730
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	7,500	-	-	2,532	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	13,183	-	-	18,505	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	6,337
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	13,183	7,500	-	18,505	2,532	-	6,337
Excess (deficiency) of receipts over disbursements	24,628	(3,602)	-	2,604	(161)	-	(2,607)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	3,426
Transfers out	-	-	-	-	-	(1,020)	-
Total other financing sources (uses)	-	-	-	-	-	(1,020)	3,426
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,628	(3,602)	-	2,604	(161)	(1,020)	819
Cash and investment fund balance - beginning	-	22,468	823	(2,604)	327	1,020	8,735
Cash and investment fund balance - ending	<u>\$ 24,628</u>	<u>\$ 18,866</u>	<u>\$ 823</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ 9,554</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 24,628	\$ 18,866	\$ 823	\$ -	\$ 166	\$ -	\$ 9,554
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 24,628</u>	<u>\$ 18,866</u>	<u>\$ 823</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ 9,554</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	24,628	18,866	823	-	166	-	9,554
Total cash and investment fund balance - ending	<u>\$ 24,628</u>	<u>\$ 18,866</u>	<u>\$ 823</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ -</u>	<u>\$ 9,554</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Exploration Express Grant	Land/Water Conservation	Emergency Response Team	County Identity Security Protection	Children's Psychiatric Residential Treatment	2006 Homeland Security	Communications Center - Emergency Telephone
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	39,952	-
Charges for services	-	-	-	-	-	-	269,653
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	14,514	-	-	-
Total receipts	-	-	-	14,514	-	39,952	269,653
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	21,110	318,166
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,264	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,264	21,110	318,166
Excess (deficiency) of receipts over disbursements	-	-	-	14,514	(1,264)	18,842	(48,513)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(3,426)	-	-	-	(55,539)	-	-
Total other financing sources (uses)	(3,426)	-	-	-	(55,539)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,426)	-	-	14,514	(56,803)	18,842	(48,513)
Cash and investment fund balance - beginning	3,426	(10,603)	420	21,135	56,803	(18,918)	118,965
Cash and investment fund balance - ending	\$ -	\$ (10,603)	\$ 420	\$ 35,649	\$ -	\$ (76)	\$ 70,452
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ (10,603)	\$ 420	\$ -	\$ -	\$ (76)	\$ 70,452
Restricted assets:							
Cash and investments	-	-	-	35,649	-	-	-
Total cash and investment assets - ending	\$ -	\$ (10,603)	\$ 420	\$ 35,649	\$ -	\$ (76)	\$ 70,452
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ 35,649	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	(10,603)	420	-	-	(76)	70,452
Total cash and investment fund balance - ending	\$ -	\$ (10,603)	\$ 420	\$ 35,649	\$ -	\$ (76)	\$ 70,452

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
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 For The Year Ended December 31, 2009
 (Continued)

	Prosecutor's IV-D (New)	Administration Fee Circuit Court Adult Probation	2007 Public Safety Integrated	District Full Scale Exercise G	2006 LETTP Hazmat Grant	2007 DTL Five on Five	2007 Planning Exercise Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,761	-	59,681	90,305	52,430	5,254	43
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	6,445	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	11,761	6,445	59,681	90,305	52,430	5,254	43
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	59,681	90,000	52,475	5,428	960
Highways and streets	-	-	-	-	-	-	-
Health and welfare	1,823	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,823	-	59,681	90,000	52,475	5,428	960
Excess (deficiency) of receipts over disbursements	9,938	6,445	-	305	(45)	(174)	(917)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,938	6,445	-	305	(45)	(174)	(917)
Cash and investment fund balance - beginning	51,565	51,727	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 61,503</u>	<u>\$ 58,172</u>	<u>\$ -</u>	<u>\$ 305</u>	<u>\$ (45)</u>	<u>\$ (174)</u>	<u>\$ (917)</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 61,503	\$ 58,172	\$ -	\$ 305	\$ (45)	\$ (174)	\$ (917)
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 61,503</u>	<u>\$ 58,172</u>	<u>\$ -</u>	<u>\$ 305</u>	<u>\$ (45)</u>	<u>\$ (174)</u>	<u>\$ (917)</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	61,503	58,172	-	305	(45)	(174)	(917)
Total cash and investment fund balance - ending	<u>\$ 61,503</u>	<u>\$ 58,172</u>	<u>\$ -</u>	<u>\$ 305</u>	<u>\$ (45)</u>	<u>\$ (174)</u>	<u>\$ (917)</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Redevelopment Commission	Immunization Donation	Supplemental Adult Probation Service Circuit Court	Supplemental Adult Probation Service Superior Court	Supplemental Juvenile Probation Services	Administration Fee Circuit Court Juvenile Probation	LaGrange County Planning Grant/Howe
Receipts:							
Taxes	\$ 2,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	343	-	-	-	-	-	23,850
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	26,880	71,106	14,662	9,000	-
Other	-	5,414	-	-	-	-	-
Total receipts	3,206	5,414	26,880	71,106	14,662	9,000	23,850
Disbursements:							
General government	-	-	-	-	-	-	38,250
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	2,275	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	43,991	17,437	17,535	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	2,275	43,991	17,437	17,535	-	38,250
Excess (deficiency) of receipts over disbursements	3,206	3,139	(17,111)	53,669	(2,873)	9,000	(14,400)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,206	3,139	(17,111)	53,669	(2,873)	9,000	(14,400)
Cash and investment fund balance - beginning	149,204	11,678	60,416	47,557	26,459	43,675	-
Cash and investment fund balance - ending	\$ 152,410	\$ 14,817	\$ 43,305	\$ 101,226	\$ 23,586	\$ 52,675	\$ (14,400)
Cash and Investment Assets - Ending							
Cash and investments	\$ 152,410	\$ 14,817	\$ 43,305	\$ 101,226	\$ 23,586	\$ 52,675	\$ (14,400)
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 152,410	\$ 14,817	\$ 43,305	\$ 101,226	\$ 23,586	\$ 52,675	\$ (14,400)
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	152,410	14,817	43,305	101,226	23,586	52,675	(14,400)
Total cash and investment fund balance - ending	\$ 152,410	\$ 14,817	\$ 43,305	\$ 101,226	\$ 23,586	\$ 52,675	\$ (14,400)

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Cessation II	2007 District Planning Council	Operation Pull Over	Nuisance Ordinance Enforcement	Surveyor's Corner Perpetuation	E-911 Education Fund	Gazebo
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	25,000	-	4,713	-	-	-	-
Charges for services	-	-	-	-	6,125	-	90
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,200	-
Total receipts	25,000	-	4,713	-	6,125	1,200	90
Disbursements:							
General government	-	24,692	-	-	4,172	-	-
Public safety	-	-	4,713	-	-	888	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	12,259	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	12,259	24,692	4,713	-	4,172	888	-
Excess (deficiency) of receipts over disbursements	12,741	(24,692)	-	-	1,953	312	90
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,741	(24,692)	-	-	1,953	312	90
Cash and investment fund balance - beginning	-	-	-	816	18,045	1,029	180
Cash and investment fund balance - ending	\$ 12,741	\$ (24,692)	\$ -	\$ 816	\$ 19,998	\$ 1,341	\$ 270
Cash and Investment Assets - Ending							
Cash and investments	\$ 12,741	\$ (24,692)	\$ -	\$ 816	\$ 19,998	\$ 1,341	\$ 270
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 12,741	\$ (24,692)	\$ -	\$ 816	\$ 19,998	\$ 1,341	\$ 270
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	12,741	(24,692)	-	816	19,998	1,341	270
Total cash and investment fund balance - ending	\$ 12,741	\$ (24,692)	\$ -	\$ 816	\$ 19,998	\$ 1,341	\$ 270

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Land & Water Conservation/Park	Abandoned Vehicles	Information Technology Equipment	E-911 Wireless	Accident Report	Sheriff Drug and Education	GED Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,466	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	129,446	-	763	5,000
Total receipts	-	-	-	129,446	1,466	763	5,000
Disbursements:							
General government	-	-	-	-	-	-	4,500
Public safety	-	-	-	76,432	11,667	9,357	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	44,724	-	-	-	-	-	-
Total disbursements	44,724	-	-	76,432	11,667	9,357	4,500
Excess (deficiency) of receipts over disbursements	(44,724)	-	-	53,014	(10,201)	(8,594)	500
Other financing sources (uses):							
Transfers in	-	-	-	1,626,321	-	-	-
Transfers out	-	-	-	(1,626,321)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(44,724)	-	-	53,014	(10,201)	(8,594)	500
Cash and investment fund balance - beginning	-	1,624	1,525	21,368	13,580	12,755	600
Cash and investment fund balance - ending	<u>\$ (44,724)</u>	<u>\$ 1,624</u>	<u>\$ 1,525</u>	<u>\$ 74,382</u>	<u>\$ 3,379</u>	<u>\$ 4,161</u>	<u>\$ 1,100</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ (44,724)	\$ 1,624	\$ 1,525	\$ 74,382	\$ 3,379	\$ 4,161	\$ 1,100
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (44,724)</u>	<u>\$ 1,624</u>	<u>\$ 1,525</u>	<u>\$ 74,382</u>	<u>\$ 3,379</u>	<u>\$ 4,161</u>	<u>\$ 1,100</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(44,724)	1,624	1,525	74,382	3,379	4,161	1,100
Total cash and investment fund balance - ending	<u>\$ (44,724)</u>	<u>\$ 1,624</u>	<u>\$ 1,525</u>	<u>\$ 74,382</u>	<u>\$ 3,379</u>	<u>\$ 4,161</u>	<u>\$ 1,100</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Child Safety Seat	Critical Response Team	Rape Agression Defense	Sex & Violent Offenders	Economic Development Area #1	Economic Development Area #2	Economic Development Area #3
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 47,274	\$ 234,265	\$ 57,517
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,681	-	-	-
Other	-	508	384	-	-	442	-
Total receipts	-	508	384	2,681	47,274	234,707	57,517
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	280	1,168	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	31,139	63,394	1,139
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	280	1,168	-	-	31,139	63,394	1,139
Excess (deficiency) of receipts over disbursements	(280)	(660)	384	2,681	16,135	171,313	56,378
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(280)	(660)	384	2,681	16,135	171,313	56,378
Cash and investment fund balance - beginning	641	4,093	250	3,902	47,031	268,246	76,920
Cash and investment fund balance - ending	<u>\$ 361</u>	<u>\$ 3,433</u>	<u>\$ 634</u>	<u>\$ 6,583</u>	<u>\$ 63,166</u>	<u>\$ 439,559</u>	<u>\$ 133,298</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 361	\$ 3,433	\$ 634	\$ 6,583	\$ 63,166	\$ 439,559	\$ 133,298
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 361</u>	<u>\$ 3,433</u>	<u>\$ 634</u>	<u>\$ 6,583</u>	<u>\$ 63,166</u>	<u>\$ 439,559</u>	<u>\$ 133,298</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	361	3,433	634	6,583	63,166	439,559	133,298
Total cash and investment fund balance - ending	<u>\$ 361</u>	<u>\$ 3,433</u>	<u>\$ 634</u>	<u>\$ 6,583</u>	<u>\$ 63,166</u>	<u>\$ 439,559</u>	<u>\$ 133,298</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Code Enforcement	Administration Fee Superior Court Adult Probation	State Sex Offender Registration Fee	GAL/CASA User Fee	Community Correction Home Detention	Sewer Improvement Bond Of 1999	Technology Improvement Bond
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,880	\$ 381,893
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	13,450	-	13,470	35,348
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	24,376	19,022	485	-	14,051	-	-
Other	-	-	-	-	9	302	265
Total receipts	24,376	19,022	485	13,450	14,060	168,652	417,506
Disbursements:							
General government	-	-	-	-	-	1,000	-
Public safety	-	-	882	13,450	18,576	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	120,000	465,000
Interest	-	-	-	-	-	11,520	14,178
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	24,070	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	24,070	-	882	13,450	18,576	132,520	479,178
Excess (deficiency) of receipts over disbursements	306	19,022	(397)	-	(4,516)	36,132	(61,672)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	306	19,022	(397)	-	(4,516)	36,132	(61,672)
Cash and investment fund balance - beginning	4,811	35,137	433	293	92,321	18,939	55,206
Cash and investment fund balance - ending	\$ 5,117	\$ 54,159	\$ 36	\$ 293	\$ 87,805	\$ 55,071	\$ (6,466)
Cash and Investment Assets - Ending							
Cash and investments	\$ 5,117	\$ 54,159	\$ 36	\$ 293	\$ 87,805	\$ 55,071	\$ (6,466)
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 5,117	\$ 54,159	\$ 36	\$ 293	\$ 87,805	\$ 55,071	\$ (6,466)
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	5,117	54,159	36	293	87,805	55,071	(6,466)
Total cash and investment fund balance - ending	\$ 5,117	\$ 54,159	\$ 36	\$ 293	\$ 87,805	\$ 55,071	\$ (6,466)

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Maplewood Land Acquisition	County Economic Development Income Tax	Hospital Nonexpendable Trust	Hospital Trust Interest
Receipts:							
Taxes	\$ 493,012	\$ -	\$ 356,362	\$ -	\$ 1,087,828	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	43,171	-	31,205	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	10,684	133,500	12,350	-	8,590	-	30,862
Total receipts	546,867	133,500	399,917	-	1,096,418	-	30,862
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	273,179	30,862
Economic development	-	-	-	-	720,800	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	305,000	-	-
Interest	306,693	-	-	-	1,692	-	-
Capital outlay:							
General government	357,746	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	305,661	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	161,000	-	2,526	-	-	-
Total disbursements	664,439	161,000	305,661	2,526	1,027,492	273,179	30,862
Excess (deficiency) of receipts over disbursements	(117,572)	(27,500)	94,256	(2,526)	68,926	(273,179)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(117,572)	(27,500)	94,256	(2,526)	68,926	(273,179)	-
Cash and investment fund balance - beginning	221,497	27,783	647,145	2,526	1,177,038	3,223,593	-
Cash and investment fund balance - ending	<u>\$ 103,925</u>	<u>\$ 283</u>	<u>\$ 741,401</u>	<u>\$ -</u>	<u>\$ 1,245,964</u>	<u>\$ 2,950,414</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 1,245,964	\$ -	\$ -
Restricted assets:							
Cash and investments	103,925	283	741,401	-	-	2,950,414	-
Total cash and investment assets - ending	\$ 103,925	\$ 283	\$ 741,401	\$ -	\$ 1,245,964	\$ 2,950,414	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,950,414	-
Capital outlay	103,925	283	741,401	-	-	-	-
Unrestricted	-	-	-	-	1,245,964	-	-
Total cash and investment fund balance - ending	\$ 103,925	\$ 283	\$ 741,401	\$ -	\$ 1,245,964	\$ 2,950,414	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Roger's Home Principal	Rogers Home Interest Income	Cloyd Duff Trust	Sheriff's Commissary	M Greenwalt Trust	Park Non-Reverting Operating	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,624,692
Special assessments	-	-	-	-	-	-	96,696
Licenses and permits	-	-	-	-	-	-	2,371
Intergovernmental	-	-	-	-	-	-	1,397,113
Charges for services	-	-	-	152,121	-	44,432	588,416
Fines and forfeits	-	-	-	-	-	-	339,726
Other	-	2,777	1,370	-	-	6,673	672,600
Total receipts	-	2,777	1,370	152,121	-	51,105	7,721,614
Disbursements:							
General government	-	-	-	-	-	-	876,646
Public safety	-	-	-	157,862	-	-	1,145,316
Highways and streets	-	-	-	-	-	-	253,543
Health and welfare	-	-	-	-	-	-	913,211
Economic development	-	-	-	-	-	-	816,472
Culture and recreation	-	-	-	-	-	41,304	394,010
Debt service:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	890,000
Interest	-	-	-	-	-	-	334,083
Capital outlay:	-	-	-	-	-	-	-
General government	-	-	-	-	-	-	359,794
Public safety	-	-	-	-	-	-	115,174
Highways and streets	-	-	-	-	-	-	305,661
Health and welfare	-	-	-	-	-	-	68,088
Culture and recreation	-	-	-	-	-	-	237,895
Total disbursements	-	-	-	157,862	-	41,304	6,709,893
Excess (deficiency) of receipts over disbursements	-	2,777	1,370	(5,741)	-	9,801	1,011,721
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	5,136,955
Transfers out	-	-	-	-	-	-	(5,136,955)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,777	1,370	(5,741)	-	9,801	1,011,721
Cash and investment fund balance - beginning	165,550	93,540	129,223	32,257	1,780	36,079	11,570,102
Cash and investment fund balance - ending	<u>\$ 165,550</u>	<u>\$ 96,317</u>	<u>\$ 130,593</u>	<u>\$ 26,516</u>	<u>\$ 1,780</u>	<u>\$ 45,880</u>	<u>\$ 12,581,823</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ 26,516	\$ -	\$ 45,880	\$ 8,178,533
Restricted assets:							
Cash and investments	165,550	96,317	130,593	-	1,780	-	4,403,290
Total cash and investment assets - ending	<u>\$ 165,550</u>	<u>\$ 96,317</u>	<u>\$ 130,593</u>	<u>\$ 26,516</u>	<u>\$ 1,780</u>	<u>\$ 45,880</u>	<u>\$ 12,581,823</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,269
Highways and streets	-	-	-	-	-	-	132,815
Health and welfare	165,550	96,317	130,593	-	1,780	-	3,362,597
Capital outlay	-	-	-	-	-	-	845,609
Unrestricted	-	-	-	26,516	-	45,880	8,178,533
Total cash and investment fund balance - ending	<u>\$ 165,550</u>	<u>\$ 96,317</u>	<u>\$ 130,593</u>	<u>\$ 26,516</u>	<u>\$ 1,780</u>	<u>\$ 45,880</u>	<u>\$ 12,581,823</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2009

	Health Insurance	Wells Fargo Self-Insurance	County Liability	Totals
Operating receipts:				
Employer/employee contributions	\$ 1,096,101	\$ 1,088,995	\$ -	\$ 2,185,096
Other	<u>188,792</u>	<u>-</u>	<u>-</u>	<u>188,792</u>
Total operating receipts	<u>1,284,893</u>	<u>1,088,995</u>	<u>-</u>	<u>2,373,888</u>
Operating disbursements:				
Insurance disbursements	<u>1,258,314</u>	<u>1,065,458</u>	<u>-</u>	<u>2,323,772</u>
Excess of receipts over disbursements	<u>26,579</u>	<u>23,537</u>	<u>-</u>	<u>50,116</u>
Cash and investment fund balance - beginning	<u>42,719</u>	<u>24,043</u>	<u>41,500</u>	<u>108,262</u>
Cash and investment fund balance - ending	<u>\$ 69,298</u>	<u>\$ 47,580</u>	<u>\$ 41,500</u>	<u>\$ 158,378</u>
<u>Cash and Investment Assets - December 31</u>				
Restricted assets:				
Cash and investments	<u>\$ 69,298</u>	<u>\$ 47,580</u>	<u>\$ 41,500</u>	<u>\$ 158,378</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Other purposes	<u>\$ 69,298</u>	<u>\$ 47,580</u>	<u>\$ 41,500</u>	<u>\$ 158,378</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Infraction Judgements	Inheritance Tax	Payroll Withholdings	Special Death Benefit
Additions:							
Agency fund additions	\$ 1,915	\$ 12,280	\$ 87,705	\$ 172,331	\$ 529,789	\$ 2,717,917	\$ 3,135
Deductions:							
Agency fund deductions	19,537	12,280	97,686	172,616	398,610	2,691,128	3,235
Excess (deficiency) of total additions over total deductions	(17,622)	-	(9,981)	(285)	131,179	26,789	(100)
Cash and investment fund balance - beginning	31,342	-	29,631	21,934	69,896	120,913	565
Cash and investment fund balance - ending	<u>\$ 13,720</u>	<u>\$ -</u>	<u>\$ 19,650</u>	<u>\$ 21,649</u>	<u>\$ 201,075</u>	<u>\$ 147,702</u>	<u>\$ 465</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Education Plate Fee	CAGIT	CEDIT	Financial Institution Tax	Wheel Tax	Excise Surtax	Welfare Trust
Additions:							
Agency fund additions	\$ 750	\$ 5,713,530	\$ 1,459,988	\$ 80,725	\$ 73,734	\$ 231,901	\$ 19
Deductions:							
Agency fund deductions	750	5,713,530	1,459,988	80,725	81,502	333,854	1,788
Excess (deficiency) of total additions over total deductions	-	-	-	-	(7,768)	(101,953)	(1,769)
Cash and investment fund balance - beginning	-	-	-	-	10,890	122,802	1,775
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,122	\$ 20,849	\$ 6

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Homestead Credit Rebate Distribution	Tax Distribution	Cedit/Homestead Credit	Commercial Vehicle Excise Tax	Excess CAGIT	State Delinquent Tax & Penalty	2008 State Homestead CR/HEA 10
Additions:							
Agency fund additions	\$ -	\$ 61,640,656	\$ 875,993	\$ 134,117	\$ 138,615	\$ 5,772	\$ 449,539
Deductions:							
Agency fund deductions	1,092	77,786,117	875,066	79,279	138,615	5,772	449,331
Excess (deficiency) of total additions over total deductions	(1,092)	(16,145,461)	927	54,838	-	-	208
Cash and investment fund balance - beginning	11,466	16,641,385	18,391	-	-	-	1,621
Cash and investment fund balance - ending	<u>\$ 10,374</u>	<u>\$ 495,924</u>	<u>\$ 19,318</u>	<u>\$ 54,838</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Interstate Compact Fee/ Circuit Court	Fines & Forfeitures	City/Town Court Cost	Congressional School Interest	School General Delinquent Taxes	State Welfare Excise Tax Allocation
Additions:						
Agency fund additions	\$ 750	\$ 43,143	\$ 13,778	\$ 191	\$ 131,307	\$ 975,125
Deductions:						
Agency fund deductions	750	49,104	-	352	131,307	975,125
Excess (deficiency) of total additions over total deductions	-	(5,961)	13,778	(161)	-	-
Cash and investment fund balance - beginning	75	15,322	1,932	465	-	-
Cash and investment fund balance - ending	<u>\$ 75</u>	<u>\$ 9,361</u>	<u>\$ 15,710</u>	<u>\$ 304</u>	<u>\$ -</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Surplus Property Tax Relief Credit	Riverboat Wager Tax Revenue	State Sales Disclosure Fee Fund	Recorder's Mortgage Fees	County Sheriff	Clerk of the Circuit Court
Additions:						
Agency fund additions	\$ 137,721	\$ 218,462	\$ 3,495	\$ 3,900	\$ 230,083	\$ 2,285,572
Deductions:						
Agency fund deductions	137,721	218,462	3,505	3,928	225,352	2,391,515
Excess (deficiency) of total additions over total deductions	-	-	(10)	(28)	4,731	(105,943)
Cash and investment fund balance - beginning	-	-	320	522	10,504	666,092
Cash and investment fund balance - ending	\$ -	\$ -	\$ 310	\$ 494	\$ 15,235	\$ 560,149

LAGRANGE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriff Inmate Trust	Contractor Registration	Sewage Charge Collections	Convention, Recreation, and Visitor Promotion	Excess Credit	Totals
Additions:						
Agency fund additions	\$ 149,929	\$ 13,850	\$ 102,812	\$ 470,663	\$ 66,352	\$ 79,177,544
Deductions:						
Agency fund deductions	148,228	-	102,812	446,002	66,352	95,303,016
Excess (deficiency) of total additions over total deductions	1,701	13,850	-	24,661	-	(16,125,472)
Cash and investment fund balance - beginning	1,593	30,270	-	-	-	17,809,706
Cash and investment fund balance - ending	<u>\$ 3,294</u>	<u>\$ 44,120</u>	<u>\$ -</u>	<u>\$ 24,661</u>	<u>\$ -</u>	<u>\$ 1,684,234</u>

LAGRANGE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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

General infrastructure assets have not been reported. Retroactive reporting of general infrastructure assets will occur by 2010.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,149,195
Buildings	17,647,558
Improvements other than buildings	2,583,649
Machinery and equipment	<u>10,763,053</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 33,143,455</u>

LAGRANGE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

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

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
County Jail	\$ 7,455,000	\$ 850,523
Bonds payable:		
General obligation bonds:		
Sewer Improvement	<u>125,000</u>	<u>63,360</u>
Total governmental activities debt	<u>\$ 7,580,000</u>	<u>\$ 913,883</u>

LAGRANGE COUNTY
OTHER REPORT

The annual financial report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Compliance

We have audited the compliance of LaGrange County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

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

STATE BOARD OF ACCOUNTS

June 7, 2010

LAGRANGE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	A70-9-070150	\$ <u>70,484</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	C44P-9-284A	<u>59,681</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	PL-05-043	<u>23,850</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-FX-0024 07-JB-019	5,412 <u>4,269</u>
Total for program			<u>9,681</u>
Crime Victim Assistance	16.575	08VA074 09VA072	16,802 <u>8,411</u>
Total for program			<u>25,213</u>
Total for federal grantor agency			<u>34,894</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	18027660	<u>61,400</u>
Pass-Through Indiana Criminal Justice Institute State and Community Highway Safety	20.600	OP-09-01-01-64	<u>4,713</u>
Total for federal grantor agency			<u>66,113</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health <u>Public Health Emergency Preparedness</u>	<u>93.069</u>		<u>13,577</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		87,660 6,885 24,954 <u>27,395</u>
Total for program			<u>146,894</u>
Total for federal grantor agency			<u>160,471</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	C44-9-468A 2006 SHSP Emergency Response C44P-8-018A	5,253 62,898 3,898 <u>90,305</u>
Total for program			<u>162,354</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-590A	<u>52,430</u>
Total for federal grantor agency			<u>214,784</u>
Total federal awards expended			<u>\$ 630,277</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAGRANGE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the LaGrange County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

LAGRANGE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557 93.563	Special Supplemental Nutrition Program for Women, Infants, and Children Child Support Enforcement Homeland Security Cluster
97.073 97.074	State Homeland Security Program (SHSP) Law Enforcement Terrorism Preventive Program (LETPP)

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

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

LAGRANGE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2010, with Jackie S. Boyle, Auditor; Charles F. Ashcraft, President of the County Council; and George Bachman, County Commissioner. Our audit disclosed no material items that warrant comment at this time.