

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
LAGRANGE COUNTY, INDIANA  
January 1, 2014 to December 31, 2014



**FILED**  
12/08/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kay M. Myers	01-01-11 to 12-31-18
County Treasurer	Vonda L. Akey	01-01-13 to 12-31-16
Clerk of the Circuit Court	Bonnie J. Brown	01-01-13 to 12-31-16
County Sheriff	Terry A. Martin Jeffrey A. Campos	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Jennifer D. McBride	01-01-13 to 12-31-16
County Prosecutor	Jeffery W. Wible Gregory J. Kenner	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	John A. Price (deceased) (Vacant) Larry N. Miller	01-01-14 to 09-06-15 09-07-15 to 09-20-15 09-21-15 to 12-31-16
President of the County Council	Peter A. Cook	01-01-14 to 12-31-16



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of LaGrange County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 14, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

November 14, 2016



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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of LaGrange County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated November 14, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

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


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

**Compliance and Other Matters**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

November 14, 2016

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014

Fund	Cash and Investments		Cash and Investments	
	01-01-14	Receipts	Disbursements	12-31-14
After Settlement Collections	\$ 715,909	\$ 897,114	\$ 715,910	\$ 897,113
Sheriff's Inmate Trust	1,937	78,894	78,689	2,142
Prosecutor's Check Deception Program	-	24,932	-	-
Clerk's Cashbook Trusts	187,599	1,232,044	1,232,009	187,634
Sheriff's Commissary	10,863	76,903	79,045	8,721
Sheriff's Cashbook	5,554	380,077	318,262	67,369
General	1,467,944	6,760,279	7,366,347	861,876
Sheriff's Accident Report	3,116	1,554	3,679	991
CAGIT County Certified Shares	317,709	3,037,788	2,266,857	1,088,640
CEDIT County Share	498,351	1,100,622	281,266	1,317,707
Child Advocacy	250	-	-	250
City and Town Court Costs	47,140	11,252	-	58,392
Clerk's Records Perpetuation	32,622	25,484	27,830	30,276
Prisoner Reimbursement for Incarceration	3,365	-	-	3,365
Sales Disclosure - County Share	22,382	5,470	9,101	18,751
Cumulative Bridge	670,128	307,763	461,107	516,784
Cumulative Capital Development	324,871	657,279	631,440	350,710
Drug Free Community	21,607	14,805	19,454	16,958
Economic Development Fee	2,187	1,147	-	3,334
Local Emergency Planning	21,742	3,455	2,767	22,430
Extradition and Sheriff's Assistance	110,589	1,573	40,137	72,025
Firearms Training	13,305	12,307	16,131	9,481
General Drain Improvement	23,616	47,093	14,397	56,312
Health	44,590	321,237	335,881	29,946
Identification Security Protection	2,394	3,384	-	5,778
Levy Excess	-	156	-	156
Local Health Maintenance	115,418	36,901	35,195	117,124
Local Road and Street	174,338	281,187	299,140	156,385
Major Moves Construction	23,643,537	172,570	380,513	23,435,594
Medical Care for Inmates	18,170	4,170	-	22,340
County Corrections	48,298	23,154	16,194	55,258
Highway	727,121	3,622,374	3,718,655	630,840
Park Nonreverting Capital	284	-	-	284
Park Nonreverting Operating	106,013	78,387	107,702	76,698
Plat Book	24,512	11,590	11,072	25,030
Rainy Day	658,859	6,857	175,252	490,464
Reassessment	434,741	200,186	195,340	439,587
Recorder's Records Perpetuation	66,992	55,639	55,684	66,947
Riverboat	221,866	190,887	254,681	158,072
Sex and Violent Offender Administration	13,431	3,556	5,778	11,209
Sheriff's Pension Trust	13,439	6,965	-	20,404
Supplemental Public Defender Services	6,400	3,260	-	9,660
Surplus Tax	108,663	72,219	107,069	73,813
Surveyor's Corner Perpetuation	26,948	7,895	3,669	31,174
Tax Sale Redemption	1,422	22,987	21,870	2,539
Tax Sale Surplus	399,730	371,171	396,539	374,362
Unsafe Building	39,096	-	-	39,096
GAL/CASA	-	14,154	12,635	1,519
Auditors Ineligible Deductions	14,350	8,070	1,117	21,303
County Elected Officials Training	8,445	3,384	2,365	9,464
Park and Recreation	33,241	430,832	411,463	52,610
Statewide 911	134,213	425,005	442,493	116,725
Circuit Court Adult Probation Administrative	3,491	6,071	5,183	4,379
Juvenile Probation Administrative	12,717	8,896	425	21,188
Supplemental Adult Probation Services	58,708	69,043	76,268	51,483
Supplemental Juvenile Probation Services	16,872	27,478	10,559	33,791
County User Fee	68,532	14,757	16,517	66,772
Drain Maintenance	1,061,940	109,102	85,791	1,085,251
Payroll Clearing	4,614	2,861,222	2,861,260	4,576
Tax Distribution	-	20,245,271	20,245,271	-
Wheel Tax	2,635	66,665	68,732	568
Excise Surtax	20,319	264,860	280,979	4,200
CVET Agency	-	128,592	128,592	-
Weed Lien Collections	-	164	164	-
Sewage Collections	-	112,849	112,849	-
Financial Institution Tax	-	136,286	136,286	-
CEDIT Homestead Credit	(203)	885,156	868,642	16,311
HEA 1001 State Homestead Credit	777	-	777	-

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

LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
State Fines and Forfeitures	11,552	30,498	32,483	9,567
Infraction Judgements	35,393	163,373	177,357	21,409
Special Death Benefit	490	2,660	2,775	375
Sales Disclosure - State Share	510	5,470	5,510	470
Coroners Training and Continuing Education	399	2,512	2,702	209
Interstate Compact - State Share	125	750	625	250
Mortgage Recording Fees - State Share	503	3,595	3,455	643
DLGF Homestead Property Database	11	2	12	1
Sex and Violent Offender Admin - State	32	394	394	32
Inheritance Tax	23,166	19,900	42,261	805
Education Plate Fees Agency	-	413	413	-
Riverboat Revenue Sharing	-	219,943	219,943	-
Innkeepers Tax Collections	-	590,600	590,600	-
CAGIT Distribution	-	6,103,641	6,103,641	-
CEDIT Distribution	-	1,475,260	1,475,260	-
20.219 Delt Church Park Trails Grant	(40,880)	79,092	51,612	(13,400)
Emergency Response Team	420	-	-	420
Superior Court Adult Probation Administrative	22,628	13,106	16,351	19,383
Supplemental Adult Probation Services Circuit	20,783	25,642	20,620	25,805
Excise Tax Allocations	-	1,065,775	1,065,775	-
10.557 WIC 2013/2014	(12,409)	74,823	62,414	-
10.557 WIC BF 2013/2014	(454)	3,139	2,685	-
Bio-Terrorism Grant 2005	18,318	-	-	18,318
16.575 Victims Crime Act 13/14	(5,761)	31,956	26,195	-
Tobacco Cessation - LaGrange	(953)	12,103	13,046	(1,896)
Tobacco Cessation - DeKalb	(853)	7,732	6,879	-
Tobacco Cessation - Steuben	(863)	11,198	11,698	(1,363)
Tobacco Cessation - Noble	(1,217)	10,627	9,410	-
HAVA Title III	21,944	-	-	21,944
Digitization of Records	-	-	2,265	(2,265)
JDAI Community Corrections	-	61,627	-	61,627
Jury Pay	120,464	8,956	6,005	123,415
Canine Donation	1,715	-	714	1,001
Immunization Donation	44,628	17,955	10,867	51,716
Gifts to Animal Shelter	1,218	2,207	3,044	381
Economic Development Area #1	60,185	28,389	9,985	78,589
Economic Development Area #2	553,962	170,275	459,675	264,562
Economic Development Area #3	33,583	79,007	75,482	37,108
Economic Development Area #4	1,129	79	-	1,208
Jail Lease Rental	419,829	846,820	839,710	426,939
General Obligation Bond	151,727	180,645	154,000	178,372
Self Insurance	442,074	1,420,210	1,350,065	512,219
Wells Fargo Self Insurance	44,781	920,124	920,123	44,782
Contractor Registration	51,718	26,650	37,508	40,860
Gazebo	580	40	-	620
Summer Day Camp Program	3,208	3,600	1,980	4,828
Code Enforcement	7,318	-	-	7,318
Zoning Compliance Certificate Fees	-	20,280	10,845	9,435
Pretrial Diversion	6,030	7,721	10,236	3,515
Deferral Program	349,223	122,323	202,339	269,207
Information Technology Equipment	5,796	-	1,994	3,802
Geographic Information System	1,255	375	-	1,630
Special Vehicle Inspection	3,030	1,920	-	4,950
Infant Seat Donation	1,568	-	1,527	41
GED Program	3,437	5,000	2,835	5,602
Shop with a Cop	5,474	1,730	2,290	4,914
Critical Response Team	5,065	-	1,200	3,865
Sheriff Continuing Education	19,687	2,022	-	21,709
Rape Aggression Defense	973	-	-	973
Dive Team	803	175	74	904
Work Release Maintenance Fee	52,814	8,239	19,150	41,903
Sheriff Drug and Education	861	-	-	861
E-911 Education	1,563	2,000	646	2,917
LaGrange County Redevelopment Commission	152,410	-	-	152,410
Lambright Property	29,057	20,063	11,386	37,734
County Liability	41,500	-	-	41,500
Commissioner Certificate Sale	13,253	-	-	13,253
Home Detention Program	50,664	-	4,439	46,225

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

LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2014  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Alcohol and Drug Court Program	18,790	15,410	11,050	23,150
G.O. Technology Bond Project	99,286	-	99,176	110
Hospital Non Expendable Principal	2,203,901	39,243	349,000	1,894,144
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	90,180	534	3,390	87,324
Cloid Duff Trust	112,255	230	7,108	105,377
Myrtle M Greenawalt Trust	1,790	-	-	1,790
Myrtle Greenawalt Trust Interest	26	4	-	30
10.557 WIC	-	5,841	13,457	(7,616)
10.557 WIC Breastfeeding	-	276	567	(291)
16.523 Juvenile Accountability Block Grant	-	14,677	14,677	-
97.042 2011 Emergency Management Performance	-	5,148	5,148	-
93.563 ARRA Prosecutor IV-D Incentive	10,190	-	2,099	8,091
93.563 County IV-D Incentive	21,914	8,555	18,199	12,270
93.563 Prosecutor IV-D Incentive Oct '99	48,551	12,871	18,708	42,714
93.563 Clerk IV-D Incentive Oct '99	6,492	8,555	10,683	4,364
Land & Water Conservation / Park	(1,222)	1,222	-	-
Tobacco Settlement	200,152	21,911	28,758	193,305
Smart Teen Decisions	10,297	-	10,297	-
Council On Aging Transit Grant	-	414,929	414,929	-
G.I.S. Data Exchange	1,000	2,000	675	2,325
Totals	<u>\$ 38,604,317</u>	<u>\$ 60,456,466</u>	<u>\$ 60,570,383</u>	<u>\$ 38,490,400</u>

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

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

Licenses and permits, which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

*E. Disbursements*

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

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

Supplies, which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

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

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2014.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into a capital lease with the 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 2014 totaled \$839,710.

**Note 9. *Subsequent Event***

On February 1, 2015, the LaGrange County Jail Building Corporation issued First Mortgage Refunding Bonds, Series 2015, in the sum of \$4,557,000, for the purpose of procuring funds to refund the Corporation's First Mortgage Refunding Bonds, Series 2005, originally issued to refund the Corporation's First Mortgage Bonds, Series 1998, which bonds were originally issued to pay the costs of the acquisition of real estate and the construction of the LaGrange County Jail.

#### OTHER INFORMATION - UNAUDITED

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

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

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

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutor's Check Deception Program	Clerk's Cashbook Trusts	Sheriff's Commissary	Sheriff's Cashbook	General
Cash and investments - beginning	\$ 715,909	\$ 1,937	\$ -	\$ 187,599	\$ 10,863	\$ 5,554	\$ 1,467,944
Receipts:							
Taxes	897,114	-	-	-	-	-	4,380,841
Licenses and permits	-	-	-	-	-	-	708,984
Intergovernmental receipts	-	-	-	-	-	-	313,190
Charges for services	-	-	-	-	-	-	798,721
Fines and forfeits	-	-	-	-	-	-	146,692
Other receipts	-	78,894	24,932	1,232,044	76,903	380,077	411,851
Total receipts	<u>897,114</u>	<u>78,894</u>	<u>24,932</u>	<u>1,232,044</u>	<u>76,903</u>	<u>380,077</u>	<u>6,760,279</u>
Disbursements:							
Personal services	-	-	-	-	-	-	4,346,892
Supplies	-	-	-	-	-	-	317,103
Other services and charges	-	-	-	-	-	-	2,044,004
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	207,869
Other disbursements	715,910	78,689	24,932	1,232,009	79,045	318,262	450,479
Total disbursements	<u>715,910</u>	<u>78,689</u>	<u>24,932</u>	<u>1,232,009</u>	<u>79,045</u>	<u>318,262</u>	<u>7,366,347</u>
Excess (deficiency) of receipts over disbursements	<u>181,204</u>	<u>205</u>	<u>-</u>	<u>35</u>	<u>(2,142)</u>	<u>61,815</u>	<u>(606,068)</u>
Cash and investments - ending	<u>\$ 897,113</u>	<u>\$ 2,142</u>	<u>\$ -</u>	<u>\$ 187,634</u>	<u>\$ 8,721</u>	<u>\$ 67,369</u>	<u>\$ 861,876</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sheriff's Accident Report	CAGIT County Certified Shares	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Prisoner Reimbursement for Incarceration
Cash and investments - beginning	\$ 3,116	\$ 317,709	\$ 498,351	\$ 250	\$ 47,140	\$ 32,622	\$ 3,365
Receipts:							
Taxes	-	-	1,099,638	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	11,252	24,533	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,554	3,037,788	984	-	-	951	-
Total receipts	<u>1,554</u>	<u>3,037,788</u>	<u>1,100,622</u>	<u>-</u>	<u>11,252</u>	<u>25,484</u>	<u>-</u>
Disbursements:							
Personal services	-	1,445,490	122,445	-	-	10,218	-
Supplies	1,512	234	-	-	-	-	-
Other services and charges	-	821,133	158,821	-	-	4,200	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	13,412	-
Other disbursements	2,167	-	-	-	-	-	-
Total disbursements	<u>3,679</u>	<u>2,266,857</u>	<u>281,266</u>	<u>-</u>	<u>-</u>	<u>27,830</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,125)</u>	<u>770,931</u>	<u>819,356</u>	<u>-</u>	<u>11,252</u>	<u>(2,346)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 991</u>	<u>\$ 1,088,640</u>	<u>\$ 1,317,707</u>	<u>\$ 250</u>	<u>\$ 58,392</u>	<u>\$ 30,276</u>	<u>\$ 3,365</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Local Emergency Planning	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 22,382	\$ 670,128	\$ 324,871	\$ 21,607	\$ 2,187	\$ 21,742	\$ 110,589
Receipts:							
Taxes	-	246,445	609,419	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	19,259	47,641	-	-	3,455	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,470	42,059	219	14,805	1,147	-	1,573
Total receipts	5,470	307,763	657,279	14,805	1,147	3,455	1,573
Disbursements:							
Personal services	6,563	-	-	-	-	-	-
Supplies	-	166,672	-	-	-	-	2,934
Other services and charges	2,538	101,721	-	19,454	-	2,767	17,255
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	192,714	631,440	-	-	-	19,948
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,101	461,107	631,440	19,454	-	2,767	40,137
Excess (deficiency) of receipts over disbursements	(3,631)	(153,344)	25,839	(4,649)	1,147	688	(38,564)
Cash and investments - ending	\$ 18,751	\$ 516,784	\$ 350,710	\$ 16,958	\$ 3,334	\$ 22,430	\$ 72,025

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 13,305	\$ 23,616	\$ 44,590	\$ 2,394	\$ -	\$ 115,418	\$ 174,338
Receipts:							
Taxes	-	-	220,495	-	-	90	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	93,007	-	-	-	281,100
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,307	47,093	7,735	3,384	156	36,811	87
Total receipts	<u>12,307</u>	<u>47,093</u>	<u>321,237</u>	<u>3,384</u>	<u>156</u>	<u>36,901</u>	<u>281,187</u>
Disbursements:							
Personal services	-	-	335,391	-	-	11,968	-
Supplies	-	-	-	-	-	6,110	299,140
Other services and charges	-	-	490	-	-	17,117	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	16,131	-	-	-	-	-	-
Other disbursements	-	14,397	-	-	-	-	-
Total disbursements	<u>16,131</u>	<u>14,397</u>	<u>335,881</u>	<u>-</u>	<u>-</u>	<u>35,195</u>	<u>299,140</u>
Excess (deficiency) of receipts over disbursements	<u>(3,824)</u>	<u>32,696</u>	<u>(14,644)</u>	<u>3,384</u>	<u>156</u>	<u>1,706</u>	<u>(17,953)</u>
Cash and investments - ending	<u>\$ 9,481</u>	<u>\$ 56,312</u>	<u>\$ 29,946</u>	<u>\$ 5,778</u>	<u>\$ 156</u>	<u>\$ 117,124</u>	<u>\$ 156,385</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Major Moves Construction	Medical Care for Inmates	County Corrections	Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 23,643,537	\$ 18,170	\$ 48,298	\$ 727,121	\$ 284	\$ 106,013	\$ 24,512
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,090,790	-	-	-
Charges for services	-	-	-	700	-	17,211	11,590
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	172,570	4,170	23,154	530,884	-	61,176	-
<b>Total receipts</b>	<b>172,570</b>	<b>4,170</b>	<b>23,154</b>	<b>3,622,374</b>	<b>-</b>	<b>78,387</b>	<b>11,590</b>
Disbursements:							
Personal services	-	-	-	1,395,014	-	10,729	-
Supplies	-	-	7,293	1,771,206	-	7,079	750
Other services and charges	3,875	-	8,901	308,748	-	19,706	10,322
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	376,638	-	-	243,687	-	70,113	-
Other disbursements	-	-	-	-	-	75	-
<b>Total disbursements</b>	<b>380,513</b>	<b>-</b>	<b>16,194</b>	<b>3,718,655</b>	<b>-</b>	<b>107,702</b>	<b>11,072</b>
Excess (deficiency) of receipts over disbursements	(207,943)	4,170	6,960	(96,281)	-	(29,315)	518
Cash and investments - ending	\$ 23,435,594	\$ 22,340	\$ 55,258	\$ 630,840	\$ 284	\$ 76,698	\$ 25,030

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Rainy Day	Reassessment	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 658,859	\$ 434,741	\$ 66,992	\$ 221,866	\$ 13,431	\$ 13,439	\$ 6,400
Receipts:							
Taxes	-	185,273	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,481	-	-	-	-	-
Charges for services	-	-	10,780	-	-	-	-
Fines and forfeits	6,712	-	-	-	3,546	6,965	-
Other receipts	145	432	44,859	190,887	10	-	3,260
Total receipts	6,857	200,186	55,639	190,887	3,556	6,965	3,260
Disbursements:							
Personal services	168,439	-	50,380	55,000	1,074	-	-
Supplies	-	10,043	667	1,200	-	-	-
Other services and charges	4,225	185,297	4,637	179,613	4,704	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,588	-	-	18,868	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	175,252	195,340	55,684	254,681	5,778	-	-
Excess (deficiency) of receipts over disbursements	(168,395)	4,846	(45)	(63,794)	(2,222)	6,965	3,260
Cash and investments - ending	\$ 490,464	\$ 439,587	\$ 66,947	\$ 158,072	\$ 11,209	\$ 20,404	\$ 9,660

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	GAL/CASA	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 108,663	\$ 26,948	\$ 1,422	\$ 399,730	\$ 39,096	\$ -	\$ 14,350
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,154	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	72,219	7,895	22,987	371,171	-	-	8,070
Total receipts	<u>72,219</u>	<u>7,895</u>	<u>22,987</u>	<u>371,171</u>	<u>-</u>	<u>14,154</u>	<u>8,070</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,344	-	-	-	-	1,117
Other services and charges	107,069	1,325	21,870	396,539	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,635	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>107,069</u>	<u>3,669</u>	<u>21,870</u>	<u>396,539</u>	<u>-</u>	<u>12,635</u>	<u>1,117</u>
Excess (deficiency) of receipts over disbursements	<u>(34,850)</u>	<u>4,226</u>	<u>1,117</u>	<u>(25,368)</u>	<u>-</u>	<u>1,519</u>	<u>6,953</u>
Cash and investments - ending	<u>\$ 73,813</u>	<u>\$ 31,174</u>	<u>\$ 2,539</u>	<u>\$ 374,362</u>	<u>\$ 39,096</u>	<u>\$ 1,519</u>	<u>\$ 21,303</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	County Elected Officials Training	Park and Recreation	Statewide 911	Circuit Court Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 8,445	\$ 33,241	\$ 134,213	\$ 3,491	\$ 12,717	\$ 58,708	\$ 16,872
Receipts:							
Taxes	-	399,477	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	29,947	-	-	-	-	-
Charges for services	-	-	425,005	-	-	5,055	-
Fines and forfeits	-	-	-	6,071	8,896	63,988	27,473
Other receipts	3,384	1,408	-	-	-	-	5
Total receipts	<u>3,384</u>	<u>430,832</u>	<u>425,005</u>	<u>6,071</u>	<u>8,896</u>	<u>69,043</u>	<u>27,478</u>
Disbursements:							
Personal services	-	305,207	442,493	4,883	-	75,894	121
Supplies	-	40,409	-	-	-	374	152
Other services and charges	2,365	30,206	-	300	425	-	10,286
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	35,641	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,365</u>	<u>411,463</u>	<u>442,493</u>	<u>5,183</u>	<u>425</u>	<u>76,268</u>	<u>10,559</u>
Excess (deficiency) of receipts over disbursements	<u>1,019</u>	<u>19,369</u>	<u>(17,488)</u>	<u>888</u>	<u>8,471</u>	<u>(7,225)</u>	<u>16,919</u>
Cash and investments - ending	<u>\$ 9,464</u>	<u>\$ 52,610</u>	<u>\$ 116,725</u>	<u>\$ 4,379</u>	<u>\$ 21,188</u>	<u>\$ 51,483</u>	<u>\$ 33,791</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	County User Fee	Drain Maintenance	Payroll Clearing	Tax Distribution	Wheel Tax	Excise Surtax	CVET Agency
Cash and investments - beginning	\$ 68,532	\$ 1,061,940	\$ 4,614	\$ -	\$ 2,635	\$ 20,319	\$ -
Receipts:							
Taxes	-	90,218	-	20,245,271	66,665	264,860	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,757	18,884	2,861,222	-	-	-	128,592
Total receipts	<u>14,757</u>	<u>109,102</u>	<u>2,861,222</u>	<u>20,245,271</u>	<u>66,665</u>	<u>264,860</u>	<u>128,592</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	16,517	46,656	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	39,135	2,861,260	20,245,271	68,732	280,979	128,592
Total disbursements	<u>16,517</u>	<u>85,791</u>	<u>2,861,260</u>	<u>20,245,271</u>	<u>68,732</u>	<u>280,979</u>	<u>128,592</u>
Excess (deficiency) of receipts over disbursements	<u>(1,760)</u>	<u>23,311</u>	<u>(38)</u>	<u>-</u>	<u>(2,067)</u>	<u>(16,119)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 66,772</u>	<u>\$ 1,085,251</u>	<u>\$ 4,576</u>	<u>\$ -</u>	<u>\$ 568</u>	<u>\$ 4,200</u>	<u>\$ -</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (203)	\$ 777	\$ 11,552	\$ 35,393
Receipts:							
Taxes	-	-	-	885,156	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	112,849	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	30,498	-
Other receipts	164	-	136,286	-	-	-	163,373
Total receipts	<u>164</u>	<u>112,849</u>	<u>136,286</u>	<u>885,156</u>	<u>-</u>	<u>30,498</u>	<u>163,373</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	777	-	-
Other disbursements	164	112,849	136,286	868,642	-	32,483	177,357
Total disbursements	<u>164</u>	<u>112,849</u>	<u>136,286</u>	<u>868,642</u>	<u>777</u>	<u>32,483</u>	<u>177,357</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,514</u>	<u>(777)</u>	<u>(1,985)</u>	<u>(13,984)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,311</u>	<u>\$ -</u>	<u>\$ 9,567</u>	<u>\$ 21,409</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training and Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 490	\$ 510	\$ 399	\$ 125	\$ 503	\$ 11	\$ 32
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,512	750	3,595	-	-
Other receipts	2,660	5,470	-	-	-	2	394
Total receipts	<u>2,660</u>	<u>5,470</u>	<u>2,512</u>	<u>750</u>	<u>3,595</u>	<u>2</u>	<u>394</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,775	5,510	2,702	625	3,455	12	394
Total disbursements	<u>2,775</u>	<u>5,510</u>	<u>2,702</u>	<u>625</u>	<u>3,455</u>	<u>12</u>	<u>394</u>
Excess (deficiency) of receipts over disbursements	<u>(115)</u>	<u>(40)</u>	<u>(190)</u>	<u>125</u>	<u>140</u>	<u>(10)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 375</u>	<u>\$ 470</u>	<u>\$ 209</u>	<u>\$ 250</u>	<u>\$ 643</u>	<u>\$ 1</u>	<u>\$ 32</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution	CEDIT Distribution	20.219 Delt Church Park Trails Grant
Cash and investments - beginning	\$ 23,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,880)
Receipts:							
Taxes	-	-	-	590,600	6,103,641	1,475,260	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	79,092
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,900	413	219,943	-	-	-	-
<b>Total receipts</b>	<b>19,900</b>	<b>413</b>	<b>219,943</b>	<b>590,600</b>	<b>6,103,641</b>	<b>1,475,260</b>	<b>79,092</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	413	219,943	590,600	-	-	51,612
Other disbursements	42,261	-	-	-	6,103,641	1,475,260	-
<b>Total disbursements</b>	<b>42,261</b>	<b>413</b>	<b>219,943</b>	<b>590,600</b>	<b>6,103,641</b>	<b>1,475,260</b>	<b>51,612</b>
Excess (deficiency) of receipts over disbursements	(22,361)	-	-	-	-	-	27,480
Cash and investments - ending	\$ 805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,400)

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Emergency Response Team	Superior Court Adult Probation Administrative	Supplemental Adult Probation Services Circuit	Excise Tax Allocations	10.557 WIC 2013/2014	10.557 WIC BF 2013/2014	Bio-Terrorism Grant 2005
Cash and investments - beginning	\$ 420	\$ 22,628	\$ 20,783	\$ -	\$ (12,409)	\$ (454)	\$ 18,318
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,065,775	74,823	3,139	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	13,106	24,689	-	-	-	-
Other receipts	-	-	953	-	-	-	-
Total receipts	-	13,106	25,642	1,065,775	74,823	3,139	-
Disbursements:							
Personal services	-	1,754	-	-	47,767	1,794	-
Supplies	-	3,797	2,744	-	6,794	891	-
Other services and charges	-	9,500	17,441	-	7,853	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,300	435	-	-	-	-
Other disbursements	-	-	-	1,065,775	-	-	-
Total disbursements	-	16,351	20,620	1,065,775	62,414	2,685	-
Excess (deficiency) of receipts over disbursements	-	(3,245)	5,022	-	12,409	454	-
Cash and investments - ending	\$ 420	\$ 19,383	\$ 25,805	\$ -	\$ -	\$ -	\$ 18,318

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	16.575 Victims Crime Act 13/14	Tobacco Cessation - LaGrange	Tobacco Cessation - DeKalb	Tobacco Cessation - Steuben	Tobacco Cessation - Noble	HAVA Title III	Digitization of Records
Cash and investments - beginning	\$ (5,761)	\$ (953)	\$ (853)	\$ (863)	\$ (1,217)	\$ 21,944	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	31,956	12,103	7,732	11,198	10,627	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>31,956</u>	<u>12,103</u>	<u>7,732</u>	<u>11,198</u>	<u>10,627</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	25,771	-	-	-	-	-	-
Supplies	-	273	234	423	-	-	-
Other services and charges	424	12,773	6,645	11,275	9,410	-	2,265
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>26,195</u>	<u>13,046</u>	<u>6,879</u>	<u>11,698</u>	<u>9,410</u>	<u>-</u>	<u>2,265</u>
Excess (deficiency) of receipts over disbursements	<u>5,761</u>	<u>(943)</u>	<u>853</u>	<u>(500)</u>	<u>1,217</u>	<u>-</u>	<u>(2,265)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,896)</u>	<u>\$ -</u>	<u>\$ (1,363)</u>	<u>\$ -</u>	<u>\$ 21,944</u>	<u>\$ (2,265)</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	JDAI Community Corrections	Jury Pay	Canine Donation	Immunization Donation	Gifts to Animal Shelter	Economic Development Area #1
Cash and investments - beginning	\$ -	\$ 120,464	\$ 1,715	\$ 44,628	\$ 1,218	\$ 60,185
Receipts:						
Taxes	-	-	-	-	-	28,389
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	61,627	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,956	-	17,955	2,207	-
Total receipts	<u>61,627</u>	<u>8,956</u>	<u>-</u>	<u>17,955</u>	<u>2,207</u>	<u>28,389</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	218	-	7,366	1,368	-
Other services and charges	-	5,787	714	3,501	1,676	9,985
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>6,005</u>	<u>714</u>	<u>10,867</u>	<u>3,044</u>	<u>9,985</u>
Excess (deficiency) of receipts over disbursements	<u>61,627</u>	<u>2,951</u>	<u>(714)</u>	<u>7,088</u>	<u>(837)</u>	<u>18,404</u>
Cash and investments - ending	<u>\$ 61,627</u>	<u>\$ 123,415</u>	<u>\$ 1,001</u>	<u>\$ 51,716</u>	<u>\$ 381</u>	<u>\$ 78,589</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Economic Development Area #2	Economic Development Area #3	Economic Development Area #4	Jail Lease Rental	General Obligation Bond	Self Insurance
Cash and investments - beginning	\$ 553,962	\$ 33,583	\$ 1,129	\$ 419,829	\$ 151,727	\$ 442,074
Receipts:						
Taxes	170,275	79,007	79	792,068	167,612	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,752	13,033	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,420,210
Total receipts	<u>170,275</u>	<u>79,007</u>	<u>79</u>	<u>846,820</u>	<u>180,645</u>	<u>1,420,210</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	61,463	75,482	-	839,710	750	-
Debt service - principal and interest	-	-	-	-	153,250	-
Capital outlay	398,212	-	-	-	-	1,350,065
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>459,675</u>	<u>75,482</u>	<u>-</u>	<u>839,710</u>	<u>154,000</u>	<u>1,350,065</u>
Excess (deficiency) of receipts over disbursements	<u>(289,400)</u>	<u>3,525</u>	<u>79</u>	<u>7,110</u>	<u>26,645</u>	<u>70,145</u>
Cash and investments - ending	<u>\$ 264,562</u>	<u>\$ 37,108</u>	<u>\$ 1,208</u>	<u>\$ 426,939</u>	<u>\$ 178,372</u>	<u>\$ 512,219</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Wells Fargo Self Insurance	Contractor Registration	Gazebo	Summer Day Camp Program	Code Enforcement	Zoning Compliance Certificate Fees
Cash and investments - beginning	\$ 44,781	\$ 51,718	\$ 580	\$ 3,208	\$ 7,318	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	20,280
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	40	3,600	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	920,124	26,650	-	-	-	-
Total receipts	<u>920,124</u>	<u>26,650</u>	<u>40</u>	<u>3,600</u>	<u>-</u>	<u>20,280</u>
Disbursements:						
Personal services	-	37,508	-	1,532	-	-
Supplies	-	-	-	208	-	-
Other services and charges	-	-	-	240	-	10,845
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	920,123	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>920,123</u>	<u>37,508</u>	<u>-</u>	<u>1,980</u>	<u>-</u>	<u>10,845</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>(10,858)</u>	<u>40</u>	<u>1,620</u>	<u>-</u>	<u>9,435</u>
Cash and investments - ending	<u>\$ 44,782</u>	<u>\$ 40,860</u>	<u>\$ 620</u>	<u>\$ 4,828</u>	<u>\$ 7,318</u>	<u>\$ 9,435</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Pretrial Diversion	Deferral Program	Information Technology Equipment	Geographic Information System	Special Vehicle Inspection	Infant Seat Donation
Cash and investments - beginning	\$ 6,030	\$ 349,223	\$ 5,796	\$ 1,255	\$ 3,030	\$ 1,568
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	375	-	-
Other receipts	7,721	122,323	-	-	1,920	-
Total receipts	<u>7,721</u>	<u>122,323</u>	<u>-</u>	<u>375</u>	<u>1,920</u>	<u>-</u>
Disbursements:						
Personal services	10,236	101,852	-	-	-	-
Supplies	-	9,560	-	-	-	1,527
Other services and charges	-	11,967	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	78,960	1,994	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>10,236</u>	<u>202,339</u>	<u>1,994</u>	<u>-</u>	<u>-</u>	<u>1,527</u>
Excess (deficiency) of receipts over disbursements	<u>(2,515)</u>	<u>(80,016)</u>	<u>(1,994)</u>	<u>375</u>	<u>1,920</u>	<u>(1,527)</u>
Cash and investments - ending	<u>\$ 3,515</u>	<u>\$ 269,207</u>	<u>\$ 3,802</u>	<u>\$ 1,630</u>	<u>\$ 4,950</u>	<u>\$ 41</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	GED Program	Shop with a Cop	Critical Response Team	Sheriff Continuing Education	Rape Aggression Defense	Dive Team
Cash and investments - beginning	\$ 3,437	\$ 5,474	\$ 5,065	\$ 19,687	\$ 973	\$ 803
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,000	1,730	-	2,022	-	175
Total receipts	<u>5,000</u>	<u>1,730</u>	<u>-</u>	<u>2,022</u>	<u>-</u>	<u>175</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,290	240	-	-	74
Other services and charges	2,835	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	960	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,835</u>	<u>2,290</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>74</u>
Excess (deficiency) of receipts over disbursements	<u>2,165</u>	<u>(560)</u>	<u>(1,200)</u>	<u>2,022</u>	<u>-</u>	<u>101</u>
Cash and investments - ending	<u>\$ 5,602</u>	<u>\$ 4,914</u>	<u>\$ 3,865</u>	<u>\$ 21,709</u>	<u>\$ 973</u>	<u>\$ 904</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Work Release Maintenance Fee	Sheriff Drug and Education	E-911 Education	LaGrange County Redevelopment Commission	Lambright Property	County Liability
Cash and investments - beginning	\$ 52,814	\$ 861	\$ 1,563	\$ 152,410	\$ 29,057	\$ 41,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	17,063	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,239	-	2,000	-	3,000	-
Total receipts	<u>8,239</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>20,063</u>	<u>-</u>
Disbursements:						
Personal services	12,323	-	-	-	-	-
Supplies	4,872	-	-	-	55	-
Other services and charges	883	-	646	-	181	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,072	-	-	-	11,150	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>19,150</u>	<u>-</u>	<u>646</u>	<u>-</u>	<u>11,386</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,911)</u>	<u>-</u>	<u>1,354</u>	<u>-</u>	<u>8,677</u>	<u>-</u>
Cash and investments - ending	<u>\$ 41,903</u>	<u>\$ 861</u>	<u>\$ 2,917</u>	<u>\$ 152,410</u>	<u>\$ 37,734</u>	<u>\$ 41,500</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Commissioner Certificate Sale	Home Detention Program	Alcohol and Drug Court Program	G.O. Technology Bond Project	Hospital Non Expendable Principal	Rogers Home Principal
Cash and investments - beginning	\$ 13,253	\$ 50,664	\$ 18,790	\$ 99,286	\$ 2,203,901	\$ 165,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	15,410	-	-	-
Other receipts	-	-	-	-	39,243	-
Total receipts	-	-	15,410	-	39,243	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,439	11,050	479	349,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	98,697	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,439	11,050	99,176	349,000	-
Excess (deficiency) of receipts over disbursements	-	(4,439)	4,360	(99,176)	(309,757)	-
Cash and investments - ending	\$ 13,253	\$ 46,225	\$ 23,150	\$ 110	\$ 1,894,144	\$ 165,550

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Rogers Home Income	Clold Duff Trust	Myrtle M Greenawalt Trust	Myrtle Greenawalt Trust Interest	10.557 WIC	10.557 WIC Breastfeeding
Cash and investments - beginning	\$ 90,180	\$ 112,255	\$ 1,790	\$ 26	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,841	276
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	534	230	-	4	-	-
Total receipts	<u>534</u>	<u>230</u>	<u>-</u>	<u>4</u>	<u>5,841</u>	<u>276</u>
Disbursements:						
Personal services	-	-	-	-	12,302	547
Supplies	-	3,511	-	-	26	20
Other services and charges	3,390	3,597	-	-	1,129	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,390</u>	<u>7,108</u>	<u>-</u>	<u>-</u>	<u>13,457</u>	<u>567</u>
Excess (deficiency) of receipts over disbursements	<u>(2,856)</u>	<u>(6,878)</u>	<u>-</u>	<u>4</u>	<u>(7,616)</u>	<u>(291)</u>
Cash and investments - ending	<u>\$ 87,324</u>	<u>\$ 105,377</u>	<u>\$ 1,790</u>	<u>\$ 30</u>	<u>\$ (7,616)</u>	<u>\$ (291)</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	16.523 Juvenile Accountability Block Grant	97.042 2011 Emergency Management Performance	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive Oct '99	93.563 Clerk IV-D Incentive Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 10,190	\$ 21,914	\$ 48,551	\$ 6,492
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,677	-	-	-	-	-
Charges for services	-	-	-	8,555	-	8,555
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,148	-	-	12,871	-
Total receipts	<u>14,677</u>	<u>5,148</u>	<u>-</u>	<u>8,555</u>	<u>12,871</u>	<u>8,555</u>
Disbursements:						
Personal services	-	-	-	-	18,258	-
Supplies	-	-	-	3,130	-	189
Other services and charges	14,677	-	1,869	14,950	-	7,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,148	230	119	450	2,694
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,677</u>	<u>5,148</u>	<u>2,099</u>	<u>18,199</u>	<u>18,708</u>	<u>10,683</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(2,099)</u>	<u>(9,644)</u>	<u>(5,837)</u>	<u>(2,128)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,091</u>	<u>\$ 12,270</u>	<u>\$ 42,714</u>	<u>\$ 4,364</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Land & Water Conservation / Park	Tobacco Settlement	Smart Teen Decisions	Council On Aging Transit Grant	G.I.S. Data Exchange	Totals
Cash and investments - beginning	\$ (1,222)	\$ 200,152	\$ 10,297	\$ -	\$ 1,000	\$ 38,604,317
Receipts:						
Taxes	-	-	-	-	-	38,997,893
Licenses and permits	-	-	-	-	-	729,264
Intergovernmental receipts	1,222	21,911	-	-	2,000	5,317,181
Charges for services	-	-	-	-	-	1,517,136
Fines and forfeits	-	-	-	-	-	361,278
Other receipts	-	-	-	414,929	-	13,533,714
<b>Total receipts</b>	<b>1,222</b>	<b>21,911</b>	<b>-</b>	<b>414,929</b>	<b>2,000</b>	<b>60,456,466</b>
Disbursements:						
Personal services	-	18,873	-	-	-	9,078,718
Supplies	-	-	6,592	-	-	2,692,741
Other services and charges	-	9,885	3,705	-	-	6,083,307
Debt service - principal and interest	-	-	-	-	-	153,250
Capital outlay	-	-	-	414,929	675	5,992,242
Other disbursements	-	-	-	-	-	36,570,125
<b>Total disbursements</b>	<b>-</b>	<b>28,758</b>	<b>10,297</b>	<b>414,929</b>	<b>675</b>	<b>60,570,383</b>
Excess (deficiency) of receipts over disbursements	1,222	(6,847)	(10,297)	-	1,325	(113,917)
Cash and investments - ending	\$ -	\$ 193,305	\$ -	\$ -	\$ 2,325	\$ 38,490,400

LAGRANGE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 964,060</u>	<u>\$ 93,484</u>

LAGRANGE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
LaGrange County Jail Building Corporation	To Fund Jail Reconstruction	<u>\$ 839,710</u>	10/20/1997	9/26/2021

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds		Technology Purchases	<u>\$ 995,000</u>	<u>\$ 182,286</u>

LAGRANGE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 1,645,944
Infrastructure	8,698,650
Buildings	7,838,892
Improvements other than buildings	3,095,559
Machinery, equipment, and vehicles	12,891,733
 Total capital assets	 \$ 34,170,778

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  
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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited LaGrange County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002. Our opinion on each major federal program is not modified with respect to these matters.

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

**Report on Internal Control over Compliance**

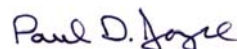
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

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

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

  
Paul D. Joyce, CPA  
State Examiner

November 14, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

LAGRANGE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557		
			40010557WICAD14	\$ 74,823
			40010557WPCG014	3,139
			40010557WICAD15	5,842
			40010557WPCG015	<u>276</u>
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				<u>84,080</u>
Total - Department of Agriculture				<u>84,080</u>
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558		
			FY 2014	<u>3,000</u>
Total - Department of Commerce				<u>3,000</u>
<u>Department of Justice</u>				
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523		
			2011-JB-FX-0017	<u>14,677</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575		
			D3-14-8585	<u>28,945</u>
Total - Department of Justice				<u>43,622</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES # 1298014	37,558
Recreational Trails Program	Indiana Department of Natural Resources	20.219		
			RT-09-006	<u>79,092</u>
Total - Highway Planning and Construction Cluster				<u>116,650</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509		
			A249-14-320419	174,726
ARRA - Formula Grants for Rural Areas		20.509	A249-13-320318	33,221
			A249-14-320487	<u>33,830</u>
Total - Formula Grants for Rural Areas				<u>241,777</u>
Total - Department of Transportation				<u>358,427</u>
<u>Department of Health and Human Services</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563		
			FY 2014	<u>243,016</u>
Total - Department of Health and Human Services				<u>243,016</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036		
			FEMA-4173-DR-IN	<u>43,998</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
			EMW-2013-EP-00016	<u>26,398</u>
Total - Department of Homeland Security				<u>70,396</u>
Total federal awards expended				<u>\$ 802,541</u>

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

LAGRANGE COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the SEFA, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

Program Title	Federal CFDA Number	2014
Juvenile Accountability Block Grants	16.523	\$ 14,677
Formula Grants for Rural Areas	20.509	207,947
ARRA - Formula Grants for Rural Areas	20.509	33,830

LAGRANGE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants For Rural Areas
93.563	Child Support Enforcement

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

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

**Section II - Financial Statement Findings**

No matters are reportable.

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2014-001 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: Department of Health and Human Services  
 Federal Program: Child Support Enforcement  
 CFDA Number: 93.563  
 Federal Award Number and Year (or Other Identifying Number): FY 2014  
 Pass-Through Entity: Indiana Department of Child Services

LAGRANGE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirement: Allowable Costs/Cost Principles.

The County Prosecuting Attorney's office was required to maintain time and effort reports on all full and part time employees paid from the grant. There were no time and effort reports being maintained for employees during the audit period.

*Context*

There was a lack of controls for the entire audit period; no employee time and effort reports were maintained.

*Criteria*

OMB Circular A-87, Attachment B, item 8h, states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

LAGRANGE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

We also recommended that the County comply with the Allowable Costs/Cost Principles requirements of the program.

*Views of Responsible Officials*

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

**FINDING 2014-002 - SPECIAL TESTS AND PROVISIONS -  
SEPARATE ACCOUNTABILITY FOR ARRA FUNDING**

Federal Agency: Department of Transportation

Federal Program: ARRA - Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Number and Year (or Other Identifying Number): A249-14-320487

Pass-Through Entity: Indiana Department of Transportation

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Separate Accountability for ARRA Funding compliance requirement.

The County combined the federal program records of Formula Grants for Rural Areas and ARRA - Formula Grants for Rural Areas into the Council On Aging Transit Grant Fund; however, the ARRA - Formula Grants for Rural Areas was required to maintain separate records.

*Context*

No control procedures had been established for the audit period to ensure ARRA - Formula Grants for Rural Areas maintained separate records from Formula Grants for Rural Areas.

LAGRANGE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 176.210 states in part:

"(a) To maximize the transparency and accountability of funds authorized under the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5) (Recovery Act) as required by Congress and in accordance with 2 CFR 215.21 'Uniform Administrative Requirements for Grants and Agreements' and OMB Circular A-102 Common Rules provisions, recipients agree to maintain records that identify adequately the source and application of Recovery Act funds. . . ."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

We also recommended that the County comply with the Special Tests and Provisions - Separate Accountability for ARRA Funding requirements of the program.

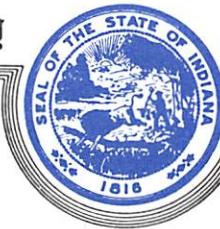
*Views of Responsible Officials*

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

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Gregory J. Kenner  
*Prosecuting Attorney*

Travis J. Glick  
*Chief Deputy*

William Walz  
*Deputy*

John Parrish  
*Investigator*

COUNTY OFFICE BLDG.  
114 W. MICHIGAN STREET, STE. 5  
LAGRANGE, INDIANA 46761  
PHONE: 260-499-6326  
FAX: 260-499-6402

**CORRECTIVE ACTION PLAN**

**FINDING 2014-001**

**Contact Person Responsible for Corrective Action:**

Gregory J. Kenner, LaGrange County Prosecutor

**Contact Phone Number:** 260-499-6326

**View of Responsible Official:**

We concur with the finding.

**Description of Corrective Action Plan:**

We are putting into place a system of internal control with separate time sheets showing the reporting of segregation of duties for Prosecutor employees paid partially from Child Support Enforcement grant funds.

**Anticipated Completion Date:**

Next reporting period for payroll ending November 11, 2016.

Gregory J. Kenner  
LaGrange County Prosecuting Attorney  
November 1, 2016



## LaGrange County Auditor

114 West Michigan Street  
Suite 1  
LaGrange, IN 46761

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Phone 260-499-6430  
Fax 260-499-6401

### CORRECTIVE ACTION PLAN

**FINDING 2014-002**

Fiscal year in which the finding initially occurred: 2014

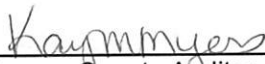
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana  
Department of Transportation

Contact Person Responsible for Corrective Action: Kay Myers, County Auditor  
Contact Phone Number: 260-499-6310

Description of Corrective Action Plan:

In the future federal program records of Formula Grants for Rural Areas and ARRA-Formula Grants for Rural Areas will not be combined into the same fund. The ARRA funds will be maintained separately. This will be corrected no later than November 10, 2016.

The Auditor has implemented internal controls to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Implementing internal policy to address segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

  
\_\_\_\_\_  
LaGrange County Auditor

November 3, 2016

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.