

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, 2016 to December 31, 2016



FILED
09/27/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-45
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	50-51
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	54
Notes to Schedule of Expenditures of Federal Awards	55
Schedule of Findings and Questioned Costs	56
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	58-59
Other Reports.....	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kay M. Myers	01-01-15 to 12-31-18
County Treasurer	Vonda L. Akey Jamesi F. Lemon	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Bonnie J. Brown	01-01-13 to 12-31-20
County Sheriff	Jeffrey A. Campos	01-01-15 to 12-31-18
County Recorder	Jennifer D. McBride	01-01-13 to 12-31-20
County Prosecutor	Gregory J. Kenner	01-01-15 to 12-31-18
President of the County Council	Peter A. Cook	01-01-16 to 12-31-17
President of the Board of County Commissioners	Larry N. Miller	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

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, 2016, 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 from 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 to 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, 2016.

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, 2016, 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 Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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, and Schedule of Leases and Debt, 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 August 31, 2017, 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

August 31, 2017



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2016, and the related notes to the financial statement, and have issued our report thereon dated August 31, 2017, 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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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


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

Compliance and Other Matters

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 31, 2017

(This page intentionally left blank.)

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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	611,034	6,903,392	6,612,735	901,691
Accident Report	2,292	1,660	105	3,847
CAGIT County Certified Shares	1,800,440	3,661,120	3,700,983	1,760,577
CEDIT County Share	1,715,825	1,397,903	463,979	2,649,749
Child Advocacy	250	-	-	250
City and Town Court Costs	70,460	10,750	-	81,210
Clerk's Records Perpetuation	32,873	32,801	13,073	52,601
Prisoner Reimbursement For Incarceration	3,365	-	3,365	-
Sales Disclosure - County Share	17,059	6,045	10,811	12,293
Cumulative Bridge	667,601	349,414	88,346	928,669
Cumulative Capital Development	511,348	710,799	694,642	527,505
Drug Free Community	21,322	17,196	17,589	20,929
Economic Development Fee	4,376	1,033	-	5,409
Emergency Planning/Right to Know	19,407	3,544	6,276	16,675
Extradition and Sheriff's Assistance	48,096	7,039	21,288	33,847
Firearms Training	13,458	21,430	3,149	31,739
General Drain Improvement	59,182	79,335	75,913	62,604
Health	39,244	341,750	335,876	45,118
Identification Security Protection	9,338	3,636	-	12,974
Levy Excess	156	-	156	-
Local Health Maintenance	111,783	49,709	37,289	124,203
Local Road and Street	48,054	291,330	287,857	51,527
Major Moves Construction	23,182,883	1,414,433	4,029,611	20,567,705
Medical Care for Inmates	26,039	5,491	10,000	21,530
Misdemeanant	57,174	22,459	24,014	55,619
Motor Vehicle Highway	1,035,563	3,561,826	2,884,404	1,712,985
Park Nonreverting Capital	285	1	286	-
Park Nonreverting Operating	90,774	105,207	107,701	88,280
Plat Book	26,992	12,430	11,491	27,931
Rainy Day	470,830	909,854	129,795	1,250,889
Reassessment - 2015	449,296	206,542	211,949	443,889
Recorder's Records Perpetuation	65,094	131,145	63,573	132,666
Riverboat	196,784	190,880	349,546	38,118
Sex and Violent Offender Administration	12,938	4,172	3,975	13,135
Sheriff's Pension Trust	31,632	16,002	20,000	27,634
Supplemental Public Defender Services	13,475	4,850	-	18,325
Surplus Tax	260,948	72,275	221,422	111,801
Surveyor's Corner Perpetuation	25,256	8,615	3,355	30,516
Tax Sale Redemption	8,926	43,484	52,410	-
Tax Sale Surplus	63,228	509,007	427,249	144,986
Unsafe Building	39,096	-	-	39,096
GAL/CASA	-	14,530	14,530	-
Auditors Ineligible Deductions	18,260	-	5,616	12,644
County Elected Officials Training	10,655	3,635	2,703	11,587
Park and Recreation	20,788	425,413	411,372	34,829
Statewide 911	95,923	480,848	460,269	116,502
LOIT Special Distribution	-	2,658,054	310,270	2,347,784
Adult Probation Administrative	28,585	17,231	14,619	31,197
Juvenile Probation Administrative	13,339	3,135	14,550	1,924
Supplemental Adult Probation Services	72,100	84,412	99,262	57,250
Supplemental Juvenile Probation Services	32,977	14,174	16,758	30,393
County User Fee	67,997	11,460	13,015	66,442
Drain Maintenance	1,103,784	142,717	156,717	1,089,784
Court Interpreter Grant	2,195	-	866	1,329
Payroll Clearing	5,077	2,975,576	2,973,944	6,709
Settlement	-	21,278,155	21,278,155	-
Wheel Tax	808	68,019	68,075	752
Sur Tax	6,969	275,128	276,619	5,478
CVET Agency	-	128,648	128,648	-
Sewage Collections	-	112,218	115,290	(3,072)
Financial Institution Tax	-	155,790	155,790	-
CEDIT Homestead Credit	18,458	1,112,610	1,104,068	27,000
State Fines and Forfeitures	7,178	27,895	29,066	6,007
Infraction Judgments	21,911	134,469	140,205	16,175
Overweight Vehicle Fines	-	96	37	59
Special Death Benefit	380	3,225	3,050	555
Sales Disclosure - State Share	670	6,045	6,225	490

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Coroners Training & Con't Education	207	2,568	2,510	265
Interstate Compact - State Share	-	1,075	875	200
Mortgage Recording Fees - State Share	611	4,240	4,128	723
DLGF Homestead Property Database	3	-	3	-
Sex and Violent Offender Admin - State	47	463	448	62
Child Restraint Violation Fines	200	1,775	1,625	350
Inheritance Tax	7,805	110	7,805	110
Education Plate Fees Agency	-	300	300	-
Riverboat Revenue Sharing	-	219,935	219,935	-
Innkeepers Tax Collections	5,605	603,642	600,000	9,247
CAGIT Distribution	-	7,202,491	7,202,491	-
CEDIT Distribution	-	1,849,425	1,849,425	-
10.557 WIC NSA 2015 / 2016	(7,986)	82,380	74,394	-
10.557 WIC PC 2015 / 2016	(412)	5,111	4,699	-
93.074 Public Health Grant	8,619	26,525	35,144	-
Bio-Terrorism Grant 2005	18,318	-	-	18,318
Emergency Response Team	420	-	-	420
15.916 Land & Water Conservation Grant	(26,900)	36,638	81,437	(71,699)
HAVA Title III	21,944	-	-	21,944
Excise Tax Allocations	-	1,086,573	1,086,573	-
16.575 Victim's Crime Act 2016/2017	-	-	7,190	(7,190)
LOIT 2016 Special Distribution	-	5,444,191	5,444,191	-
Community Corrections Grant	-	38,438	19,279	19,159
Community Crossings Grant	-	-	103,755	(103,755)
Prosecutor's Bad Check	207	27,365	26,345	1,227
Clerk's Trust Account	351,929	3,327,840	3,388,899	290,870
Inmate Trust	2,204	87,250	88,566	888
Commissary	38,106	61,291	62,910	36,487
Sheriff's Cashbook	127,497	1,243,790	1,362,970	8,317
After Settlement Collections	729,901	666,122	729,902	666,121
Jury Pay	123,747	7,083	33,792	97,038
Canine Donation	926	9,109	5,037	4,998
Immunization Donation	51,128	25,993	47,610	29,511
Gifts To Animal Shelter	423	133	-	556
Economic Development Area #1	119,651	22,787	67	142,371
Economic Development Area #2	360,070	194,597	90,186	464,481
Economic Development Area #3	93,925	83,800	67	177,658
Economic Development Area #4	5,149	1,108	-	6,257
Jail Lease Rental	393,159	789,724	794,277	388,606
General Obligation Bond	88,590	191,281	181,698	98,173
Self Insurance	618,778	1,740,965	1,396,563	963,180
Self Insurance Clearing	44,782	1,075,892	1,075,892	44,782
Contractor Registration	32,963	33,425	43,552	22,836
Gazebo	630	10	-	640
Summer Day Camp Program	4,269	6,136	5,787	4,618
Code Enforcement	485	-	485	-
Zoning Compliance Cert. Fee	11,340	22,950	23,959	10,331
Pretrial Diversion	24,121	25,012	-	49,133
Deferral Program	180,005	114,339	153,538	140,806
Information Technology Equipment	2,477	-	744	1,733
Geographic Information System	1,697	38	-	1,735
Special Vehicle Inspection	6,690	1,935	1,000	7,625
GED Program	9,561	5,000	4,078	10,483
Shop With A Cop	7,738	3,569	1,772	9,535
Critical Response Team	3,885	-	-	3,885
Sheriff Continuing Education	21,037	1,192	5,000	17,229
Rape Aggression Defense	973	-	-	973
Dive Team	904	-	-	904
Work Release Maintenance Fee	22,844	8,090	18,355	12,579
Sheriff D & E Fund	861	25	-	886
Honor Guard	1,873	3,027	567	4,333
E911 Education	1,755	-	1,134	621
LaGrange Co Redevelopment Comm	152,410	-	-	152,410
Lambright Property	39,284	29,063	950	67,397
County Liability	5,686	-	5,686	-
Commissioner Certificate Sale	13,253	-	-	13,253
Revolving Loan	-	1,500,000	150,000	1,350,000

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Home Detention Program	48,365	2	3,996	44,371
Alcohol & Drug Court Program	26,855	14,235	15,375	25,715
Hospital Non Expendable Principal	1,595,223	48,830	349,000	1,295,053
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	85,915	2,041	3,255	84,701
Cloid Duff Trust	99,488	802	3,385	96,905
Myrtle M Greenawalt Trust	1,790	-	-	1,790
Myrtle Greenawalt Trust Intere	43	14	-	57
10.557 WIC	(5,735)	10,180	18,376	(13,931)
10.557 WIC Breastfeeding	(217)	425	1,042	(834)
Victims Assistance	(6,686)	37,352	30,666	-
97.042 2011 Emer Mgmt Perform	-	18,123	18,123	-
93.563 ARRA Pros IV-D Incentive	2,673	-	2,673	-
93.563 County IV-D Incentive	12,030	11,437	5,200	18,267
93.563 Pros IV-D Inc Oct 99	30,363	13,902	23,800	20,465
93.563 Clerk IV-D Inc Oct 99	4,937	9,238	7,954	6,221
Tobacco Settlement	194,608	32,865	32,209	195,264
Council On Aging Trans. Grant	-	524,726	524,726	-
G.I.S. Data Exchange	2,325	-	2,325	-
JDAI Comm. Corrections 14/15	-	72,250	30,748	41,502
JDAI Comm. Corrections 15/16	45,216	31,500	76,716	-
Totals	<u>\$ 39,420,367</u>	<u>\$ 79,985,785</u>	<u>\$ 76,321,096</u>	<u>\$ 43,085,056</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. Amounts received from 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. Amounts received from businesses, occupations, or non-businesses 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, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but 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. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

F. Interfund Transfers

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

Note 2. Budgets

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

Note 3. Property Taxes

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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:

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash as a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016. As well, the Sewage Collections fund had a cash deficit due to a posting error that was corrected in 2017.

Note 8. Restatements

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Sheriff's Cashbook	\$ 121,104	\$ 6,393	\$ 127,497
Clerk's Trust Account	254,894	97,035	351,929

Note 9. Holding Corporation

The County has entered into a capital lease with LaGrange County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2016 totaled \$796,000.

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, 2016

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 611,034	\$ 2,292	\$ 1,800,440	\$ 1,715,825	\$ 250	\$ 70,460
Receipts:						
Taxes	4,818,298	-	3,551,893	1,380,328	-	-
Licenses and permits	586,062	-	-	-	-	-
Intergovernmental receipts	345,089	-	18,120	-	-	-
Charges for services	415,361	-	-	-	-	10,750
Fines and forfeits	119,289	-	-	-	-	-
Other receipts	619,293	1,660	91,107	17,575	-	-
Total receipts	<u>6,903,392</u>	<u>1,660</u>	<u>3,661,120</u>	<u>1,397,903</u>	<u>-</u>	<u>10,750</u>
Disbursements:						
Personal services	4,529,171	-	1,852,265	308	-	-
Supplies	199,360	105	-	-	-	-
Other services and charges	1,318,671	-	1,621,308	463,671	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	82,023	-	227,410	-	-	-
Other disbursements	483,510	-	-	-	-	-
Total disbursements	<u>6,612,735</u>	<u>105</u>	<u>3,700,983</u>	<u>463,979</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>290,657</u>	<u>1,555</u>	<u>(39,863)</u>	<u>933,924</u>	<u>-</u>	<u>10,750</u>
Cash and investments - ending	<u>\$ 901,691</u>	<u>\$ 3,847</u>	<u>\$ 1,760,577</u>	<u>\$ 2,649,749</u>	<u>\$ 250</u>	<u>\$ 81,210</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Clerk's Records Perpetuation	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 32,873	\$ 3,365	\$ 17,059	\$ 667,601	\$ 511,348	\$ 21,322
Receipts:						
Taxes	-	-	-	292,380	629,822	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,267	63,111	-
Charges for services	31,833	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	968	-	6,045	54,767	17,866	17,196
Total receipts	<u>32,801</u>	<u>-</u>	<u>6,045</u>	<u>349,414</u>	<u>710,799</u>	<u>17,196</u>
Disbursements:						
Personal services	11,863	-	6,011	-	-	-
Supplies	-	-	-	7,120	-	-
Other services and charges	2	3,365	4,800	81,226	-	17,589
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,208	-	-	-	694,642	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>13,073</u>	<u>3,365</u>	<u>10,811</u>	<u>88,346</u>	<u>694,642</u>	<u>17,589</u>
Excess (deficiency) of receipts over disbursements	<u>19,728</u>	<u>(3,365)</u>	<u>(4,766)</u>	<u>261,068</u>	<u>16,157</u>	<u>(393)</u>
Cash and investments - ending	<u>\$ 52,601</u>	<u>\$ -</u>	<u>\$ 12,293</u>	<u>\$ 928,669</u>	<u>\$ 527,505</u>	<u>\$ 20,929</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Economic Development Fee	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 4,376	\$ 19,407	\$ 48,096	\$ 13,458	\$ 59,182	\$ 39,244
Receipts:						
Taxes	-	-	-	-	-	240,865
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,544	-	-	-	98,248
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,033	-	7,039	21,430	79,335	2,637
Total receipts	<u>1,033</u>	<u>3,544</u>	<u>7,039</u>	<u>21,430</u>	<u>79,335</u>	<u>341,750</u>
Disbursements:						
Personal services	-	-	-	-	-	332,365
Supplies	-	-	-	-	-	-
Other services and charges	-	6,276	19,567	-	75,913	3,511
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,721	3,149	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>6,276</u>	<u>21,288</u>	<u>3,149</u>	<u>75,913</u>	<u>335,876</u>
Excess (deficiency) of receipts over disbursements	<u>1,033</u>	<u>(2,732)</u>	<u>(14,249)</u>	<u>18,281</u>	<u>3,422</u>	<u>5,874</u>
Cash and investments - ending	<u>\$ 5,409</u>	<u>\$ 16,675</u>	<u>\$ 33,847</u>	<u>\$ 31,739</u>	<u>\$ 62,604</u>	<u>\$ 45,118</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Major Moves Construction	Medical Care for Inmates
Cash and investments - beginning	\$ 9,338	\$ 156	\$ 111,783	\$ 48,054	\$ 23,182,883	\$ 26,039
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	290,809	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,636	-	49,709	521	1,414,433	5,491
Total receipts	3,636	-	49,709	291,330	1,414,433	5,491
Disbursements:						
Personal services	-	-	16,800	-	-	-
Supplies	-	-	3,858	287,857	-	-
Other services and charges	-	-	14,726	-	501,603	10,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,905	-	2,028,008	-
Other disbursements	-	156	-	-	1,500,000	-
Total disbursements	-	156	37,289	287,857	4,029,611	10,000
Excess (deficiency) of receipts over disbursements	3,636	(156)	12,420	3,473	(2,615,178)	(4,509)
Cash and investments - ending	\$ 12,974	\$ -	\$ 124,203	\$ 51,527	\$ 20,567,705	\$ 21,530

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 57,174	\$ 1,035,563	\$ 285	\$ 90,774	\$ 26,992	\$ 470,830
Receipts:						
Taxes	-	-	-	-	-	886,018
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,058,342	-	-	-	-
Charges for services	-	700	-	22,446	12,430	-
Fines and forfeits	-	-	-	-	-	18,626
Other receipts	22,459	502,784	1	82,761	-	5,210
Total receipts	<u>22,459</u>	<u>3,561,826</u>	<u>1</u>	<u>105,207</u>	<u>12,430</u>	<u>909,854</u>
Disbursements:						
Personal services	-	1,437,616	-	8,945	-	-
Supplies	8,608	1,085,463	-	11,177	1,491	-
Other services and charges	11,683	197,638	-	40,366	10,000	775
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,723	163,687	286	46,792	-	129,020
Other disbursements	-	-	-	421	-	-
Total disbursements	<u>24,014</u>	<u>2,884,404</u>	<u>286</u>	<u>107,701</u>	<u>11,491</u>	<u>129,795</u>
Excess (deficiency) of receipts over disbursements	<u>(1,555)</u>	<u>677,422</u>	<u>(285)</u>	<u>(2,494)</u>	<u>939</u>	<u>780,059</u>
Cash and investments - ending	<u>\$ 55,619</u>	<u>\$ 1,712,985</u>	<u>\$ -</u>	<u>\$ 88,280</u>	<u>\$ 27,931</u>	<u>\$ 1,250,889</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 449,296	\$ 65,094	\$ 196,784	\$ 12,938	\$ 31,632	\$ 13,475
Receipts:						
Taxes	189,378	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,465	-	-	-	-	-
Charges for services	-	11,490	-	-	-	-
Fines and forfeits	-	-	-	4,172	16,002	-
Other receipts	2,699	119,655	190,880	-	-	4,850
Total receipts	<u>206,542</u>	<u>131,145</u>	<u>190,880</u>	<u>4,172</u>	<u>16,002</u>	<u>4,850</u>
Disbursements:						
Personal services	-	59,689	5,000	3,194	20,000	-
Supplies	10,496	115	1,200	781	-	-
Other services and charges	201,453	3,769	197,946	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	145,400	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>211,949</u>	<u>63,573</u>	<u>349,546</u>	<u>3,975</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,407)</u>	<u>67,572</u>	<u>(158,666)</u>	<u>197</u>	<u>(3,998)</u>	<u>4,850</u>
Cash and investments - ending	<u>\$ 443,889</u>	<u>\$ 132,666</u>	<u>\$ 38,118</u>	<u>\$ 13,135</u>	<u>\$ 27,634</u>	<u>\$ 18,325</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	GAL/CASA
Cash and investments - beginning	\$ 260,948	\$ 25,256	\$ 8,926	\$ 63,228	\$ 39,096	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	12,236
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	72,275	8,615	43,484	509,007	-	2,294
Total receipts	<u>72,275</u>	<u>8,615</u>	<u>43,484</u>	<u>509,007</u>	<u>-</u>	<u>14,530</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,285	-	-	-	-
Other services and charges	23,098	1,070	52,410	427,249	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,530
Other disbursements	198,324	-	-	-	-	-
Total disbursements	<u>221,422</u>	<u>3,355</u>	<u>52,410</u>	<u>427,249</u>	<u>-</u>	<u>14,530</u>
Excess (deficiency) of receipts over disbursements	<u>(149,147)</u>	<u>5,260</u>	<u>(8,926)</u>	<u>81,758</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 111,801</u>	<u>\$ 30,516</u>	<u>\$ -</u>	<u>\$ 144,986</u>	<u>\$ 39,096</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	Statewide 911	LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 18,260	\$ 10,655	\$ 20,788	\$ 95,923	\$ -	\$ 28,585
Receipts:						
Taxes	-	-	396,475	-	2,658,054	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	28,886	-	-	-
Charges for services	-	-	-	480,848	-	-
Fines and forfeits	-	-	-	-	-	17,231
Other receipts	-	3,635	52	-	-	-
Total receipts	<u>-</u>	<u>3,635</u>	<u>425,413</u>	<u>480,848</u>	<u>2,658,054</u>	<u>17,231</u>
Disbursements:						
Personal services	-	-	323,015	460,269	-	4,904
Supplies	1,644	-	37,574	-	201,163	4,518
Other services and charges	3,972	2,703	32,714	-	-	5,097
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	18,069	-	109,107	100
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,616</u>	<u>2,703</u>	<u>411,372</u>	<u>460,269</u>	<u>310,270</u>	<u>14,619</u>
Excess (deficiency) of receipts over disbursements	<u>(5,616)</u>	<u>932</u>	<u>14,041</u>	<u>20,579</u>	<u>2,347,784</u>	<u>2,612</u>
Cash and investments - ending	<u>\$ 12,644</u>	<u>\$ 11,587</u>	<u>\$ 34,829</u>	<u>\$ 116,502</u>	<u>\$ 2,347,784</u>	<u>\$ 31,197</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Court Interpreter Grant
Cash and investments - beginning	\$ 13,339	\$ 72,100	\$ 32,977	\$ 67,997	\$ 1,103,784	\$ 2,195
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	5,445	140	-	-	-
Fines and forfeits	3,135	78,967	14,034	-	-	-
Other receipts	-	-	-	11,460	142,717	-
Total receipts	<u>3,135</u>	<u>84,412</u>	<u>14,174</u>	<u>11,460</u>	<u>142,717</u>	<u>-</u>
Disbursements:						
Personal services	5,600	86,415	95	-	-	-
Supplies	150	1,229	43	-	-	-
Other services and charges	8,800	11,618	16,620	13,015	97,428	866
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	59,289	-
Total disbursements	<u>14,550</u>	<u>99,262</u>	<u>16,758</u>	<u>13,015</u>	<u>156,717</u>	<u>866</u>
Excess (deficiency) of receipts over disbursements	<u>(11,415)</u>	<u>(14,850)</u>	<u>(2,584)</u>	<u>(1,555)</u>	<u>(14,000)</u>	<u>(866)</u>
Cash and investments - ending	<u>\$ 1,924</u>	<u>\$ 57,250</u>	<u>\$ 30,393</u>	<u>\$ 66,442</u>	<u>\$ 1,089,784</u>	<u>\$ 1,329</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Clearing	Settlement	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ 5,077	\$ -	\$ 808	\$ 6,969	\$ -	\$ -
Receipts:						
Taxes	-	21,278,155	68,019	275,128	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	112,218
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,975,576	-	-	-	128,648	-
Total receipts	<u>2,975,576</u>	<u>21,278,155</u>	<u>68,019</u>	<u>275,128</u>	<u>128,648</u>	<u>112,218</u>
Disbursements:						
Personal services	2,973,944	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	21,278,155	68,075	276,619	128,648	115,290
Total disbursements	<u>2,973,944</u>	<u>21,278,155</u>	<u>68,075</u>	<u>276,619</u>	<u>128,648</u>	<u>115,290</u>
Excess (deficiency) of receipts over disbursements	<u>1,632</u>	<u>-</u>	<u>(56)</u>	<u>(1,491)</u>	<u>-</u>	<u>(3,072)</u>
Cash and investments - ending	<u>\$ 6,709</u>	<u>\$ -</u>	<u>\$ 752</u>	<u>\$ 5,478</u>	<u>\$ -</u>	<u>\$ (3,072)</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Financial Institution Tax	CEDIT Homestead Credit	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 18,458	\$ 7,178	\$ 21,911	\$ -	\$ 380
Receipts:						
Taxes	-	1,112,610	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	27,895	-	-	-
Other receipts	155,790	-	-	134,469	96	3,225
Total receipts	<u>155,790</u>	<u>1,112,610</u>	<u>27,895</u>	<u>134,469</u>	<u>96</u>	<u>3,225</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	36	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	37	-
Other disbursements	155,790	1,104,068	29,066	140,169	-	3,050
Total disbursements	<u>155,790</u>	<u>1,104,068</u>	<u>29,066</u>	<u>140,205</u>	<u>37</u>	<u>3,050</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>8,542</u>	<u>(1,171)</u>	<u>(5,736)</u>	<u>59</u>	<u>175</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 27,000</u>	<u>\$ 6,007</u>	<u>\$ 16,175</u>	<u>\$ 59</u>	<u>\$ 555</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 670	\$ 207	\$ -	\$ 611	\$ 3	\$ 47
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,568	1,075	4,240	-	-
Other receipts	6,045	-	-	-	-	463
Total receipts	<u>6,045</u>	<u>2,568</u>	<u>1,075</u>	<u>4,240</u>	<u>-</u>	<u>463</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,225	2,510	875	4,128	3	448
Total disbursements	<u>6,225</u>	<u>2,510</u>	<u>875</u>	<u>4,128</u>	<u>3</u>	<u>448</u>
Excess (deficiency) of receipts over disbursements	<u>(180)</u>	<u>58</u>	<u>200</u>	<u>112</u>	<u>(3)</u>	<u>15</u>
Cash and investments - ending	<u>\$ 490</u>	<u>\$ 265</u>	<u>\$ 200</u>	<u>\$ 723</u>	<u>\$ -</u>	<u>\$ 62</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution
Cash and investments - beginning	\$ 200	\$ 7,805	\$ -	\$ -	\$ 5,605	\$ -
Receipts:						
Taxes	-	-	-	-	603,642	7,202,491
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,775	110	300	219,935	-	-
Total receipts	<u>1,775</u>	<u>110</u>	<u>300</u>	<u>219,935</u>	<u>603,642</u>	<u>7,202,491</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	300	219,935	600,000	-
Other disbursements	1,625	7,805	-	-	-	7,202,491
Total disbursements	<u>1,625</u>	<u>7,805</u>	<u>300</u>	<u>219,935</u>	<u>600,000</u>	<u>7,202,491</u>
Excess (deficiency) of receipts over disbursements	<u>150</u>	<u>(7,695)</u>	<u>-</u>	<u>-</u>	<u>3,642</u>	<u>-</u>
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,247</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CEDIT Distribution	10.557 WIC NSA 2015 / 2016	10.557 WIC PC 2015 / 2016	93.074 Public Health Grant	Bio-Terrorism Grant 2005	Emergency Response Team
Cash and investments - beginning	\$ -	\$ (7,986)	\$ (412)	\$ 8,619	\$ 18,318	\$ 420
Receipts:						
Taxes	1,849,425	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	82,227	5,111	26,525	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	153	-	-	-	-
Total receipts	<u>1,849,425</u>	<u>82,380</u>	<u>5,111</u>	<u>26,525</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	62,315	3,895	-	-	-
Supplies	-	5,232	21	715	-	-
Other services and charges	-	6,847	783	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	34,429	-	-
Other disbursements	1,849,425	-	-	-	-	-
Total disbursements	<u>1,849,425</u>	<u>74,394</u>	<u>4,699</u>	<u>35,144</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,986</u>	<u>412</u>	<u>(8,619)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,318</u>	<u>\$ 420</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	15.916 Land & Water Conservation Grant	HAVA Title III	Excise Tax Allocations	16.575 Victim's Crime Act 2016/2017	LOIT 2016 Special Distribution	Community Corrections Grant
Cash and investments - beginning	\$ (26,900)	\$ 21,944	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	36,638	-	1,086,573	-	5,444,191	38,438
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>36,638</u>	<u>-</u>	<u>1,086,573</u>	<u>-</u>	<u>5,444,191</u>	<u>38,438</u>
Disbursements:						
Personal services	-	-	-	6,483	-	19,279
Supplies	-	-	-	380	-	-
Other services and charges	-	-	-	327	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	81,437	-	-	-	-	-
Other disbursements	-	-	1,086,573	-	5,444,191	-
Total disbursements	<u>81,437</u>	<u>-</u>	<u>1,086,573</u>	<u>7,190</u>	<u>5,444,191</u>	<u>19,279</u>
Excess (deficiency) of receipts over disbursements	<u>(44,799)</u>	<u>-</u>	<u>-</u>	<u>(7,190)</u>	<u>-</u>	<u>19,159</u>
Cash and investments - ending	<u>\$ (71,699)</u>	<u>\$ 21,944</u>	<u>\$ -</u>	<u>\$ (7,190)</u>	<u>\$ -</u>	<u>\$ 19,159</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Community Crossings Grant	Prosecutor's Bad Check	Clerk's Trust Account	Inmate Trust	Commissary	Sheriff's Cashbook
Cash and investments - beginning	\$ -	\$ 207	\$ 351,929	\$ 2,204	\$ 38,106	\$ 127,497
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,243,790
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	27,365	3,327,840	87,250	61,291	-
Total receipts	-	27,365	3,327,840	87,250	61,291	1,243,790
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	103,755	-	-	-	-	-
Other disbursements	-	26,345	3,388,899	88,566	62,910	1,362,970
Total disbursements	103,755	26,345	3,388,899	88,566	62,910	1,362,970
Excess (deficiency) of receipts over disbursements	(103,755)	1,020	(61,059)	(1,316)	(1,619)	(119,180)
Cash and investments - ending	<u>\$ (103,755)</u>	<u>\$ 1,227</u>	<u>\$ 290,870</u>	<u>\$ 888</u>	<u>\$ 36,487</u>	<u>\$ 8,317</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	After Settlement Collections	Jury Pay	Canine Donation	Immunization Donation	Gifts To Animal Shelter	Economic Development Area #1
Cash and investments - beginning	\$ 729,901	\$ 123,747	\$ 926	\$ 51,128	\$ 423	\$ 119,651
Receipts:						
Taxes	666,122	-	-	-	-	22,787
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,083	9,109	25,993	133	-
Total receipts	<u>666,122</u>	<u>7,083</u>	<u>9,109</u>	<u>25,993</u>	<u>133</u>	<u>22,787</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	617	-	13,404	-	-
Other services and charges	-	6,448	5,037	9,330	-	67
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	26,727	-	24,876	-	-
Other disbursements	729,902	-	-	-	-	-
Total disbursements	<u>729,902</u>	<u>33,792</u>	<u>5,037</u>	<u>47,610</u>	<u>-</u>	<u>67</u>
Excess (deficiency) of receipts over disbursements	<u>(63,780)</u>	<u>(26,709)</u>	<u>4,072</u>	<u>(21,617)</u>	<u>133</u>	<u>22,720</u>
Cash and investments - ending	<u>\$ 666,121</u>	<u>\$ 97,038</u>	<u>\$ 4,998</u>	<u>\$ 29,511</u>	<u>\$ 556</u>	<u>\$ 142,371</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (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	\$ 360,070	\$ 93,925	\$ 5,149	\$ 393,159	\$ 88,590	\$ 618,778
Receipts:						
Taxes	194,597	83,800	1,108	739,960	177,759	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	49,764	13,522	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,740,965
Total receipts	<u>194,597</u>	<u>83,800</u>	<u>1,108</u>	<u>789,724</u>	<u>191,281</u>	<u>1,740,965</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	90,186	67	-	794,277	750	1,396,563
Debt service - principal and interest	-	-	-	-	180,948	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>90,186</u>	<u>67</u>	<u>-</u>	<u>794,277</u>	<u>181,698</u>	<u>1,396,563</u>
Excess (deficiency) of receipts over disbursements	<u>104,411</u>	<u>83,733</u>	<u>1,108</u>	<u>(4,553)</u>	<u>9,583</u>	<u>344,402</u>
Cash and investments - ending	<u>\$ 464,481</u>	<u>\$ 177,658</u>	<u>\$ 6,257</u>	<u>\$ 388,606</u>	<u>\$ 98,173</u>	<u>\$ 963,180</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Self Insurance Clearing	Contractor Registration	Gazebo	Summer Day Camp Program	Code Enforcement	Zoning Compliance Cert. Fee
Cash and investments - beginning	\$ 44,782	\$ 32,963	\$ 630	\$ 4,269	\$ 485	\$ 11,340
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	22,950
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	10	6,136	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,075,892	33,425	-	-	-	-
Total receipts	<u>1,075,892</u>	<u>33,425</u>	<u>10</u>	<u>6,136</u>	<u>-</u>	<u>22,950</u>
Disbursements:						
Personal services	-	43,552	-	5,008	-	-
Supplies	-	-	-	181	-	-
Other services and charges	-	-	-	598	485	23,959
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,075,892	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,075,892</u>	<u>43,552</u>	<u>-</u>	<u>5,787</u>	<u>485</u>	<u>23,959</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(10,127)</u>	<u>10</u>	<u>349</u>	<u>(485)</u>	<u>(1,009)</u>
Cash and investments - ending	<u>\$ 44,782</u>	<u>\$ 22,836</u>	<u>\$ 640</u>	<u>\$ 4,618</u>	<u>\$ -</u>	<u>\$ 10,331</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Pretrial Diversion	Deferral Program	Information Technology Equipment	Geographic Information System	Special Vehicle Inspection	GED Program
Cash and investments - beginning	\$ 24,121	\$ 180,005	\$ 2,477	\$ 1,697	\$ 6,690	\$ 9,561
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	38	-	-
Other receipts	25,012	114,339	-	-	1,935	5,000
Total receipts	<u>25,012</u>	<u>114,339</u>	<u>-</u>	<u>38</u>	<u>1,935</u>	<u>5,000</u>
Disbursements:						
Personal services	-	101,250	-	-	-	-
Supplies	-	4,638	-	-	-	-
Other services and charges	-	21,838	-	-	-	4,078
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	25,812	744	-	1,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>153,538</u>	<u>744</u>	<u>-</u>	<u>1,000</u>	<u>4,078</u>
Excess (deficiency) of receipts over disbursements	<u>25,012</u>	<u>(39,199)</u>	<u>(744)</u>	<u>38</u>	<u>935</u>	<u>922</u>
Cash and investments - ending	<u>\$ 49,133</u>	<u>\$ 140,806</u>	<u>\$ 1,733</u>	<u>\$ 1,735</u>	<u>\$ 7,625</u>	<u>\$ 10,483</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Shop With A Cop	Critical Response Team	Sheriff Continuing Education	Rape Aggression Defense	Dive Team	Work Release Maintenance Fee
Cash and investments - beginning	\$ 7,738	\$ 3,885	\$ 21,037	\$ 973	\$ 904	\$ 22,844
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,569	-	1,192	-	-	8,090
Total receipts	3,569	-	1,192	-	-	8,090
Disbursements:						
Personal services	-	-	-	-	-	12,350
Supplies	1,772	-	-	-	-	301
Other services and charges	-	-	5,000	-	-	4,874
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	830
Other disbursements	-	-	-	-	-	-
Total disbursements	1,772	-	5,000	-	-	18,355
Excess (deficiency) of receipts over disbursements	1,797	-	(3,808)	-	-	(10,265)
Cash and investments - ending	\$ 9,535	\$ 3,885	\$ 17,229	\$ 973	\$ 904	\$ 12,579

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff D & E Fund	Honor Guard	E911 Education	LaGrange Co Redevelopment Comm	Lambright Property	County Liability
Cash and investments - beginning	\$ 861	\$ 1,873	\$ 1,755	\$ 152,410	\$ 39,284	\$ 5,686
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	17,063	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25	3,027	-	-	12,000	-
Total receipts	<u>25</u>	<u>3,027</u>	<u>-</u>	<u>-</u>	<u>29,063</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	567	-	-	24	-
Other services and charges	-	-	1,134	-	477	5,686
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	449	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>567</u>	<u>1,134</u>	<u>-</u>	<u>950</u>	<u>5,686</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>2,460</u>	<u>(1,134)</u>	<u>-</u>	<u>28,113</u>	<u>(5,686)</u>
Cash and investments - ending	<u>\$ 886</u>	<u>\$ 4,333</u>	<u>\$ 621</u>	<u>\$ 152,410</u>	<u>\$ 67,397</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Commissioner Certificate Sale	Revolving Loan	Home Detention Program	Alcohol & Drug Court Program	Hospital Non Expendable Principal	Rogers Home Principal
Cash and investments - beginning	\$ 13,253	\$ -	\$ 48,365	\$ 26,855	\$ 1,595,223	\$ 165,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2	14,235	-	-
Other receipts	-	1,500,000	-	-	48,830	-
Total receipts	-	1,500,000	2	14,235	48,830	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	150,000	-	15,375	349,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,856	-	-	-
Other disbursements	-	-	2,140	-	-	-
Total disbursements	-	150,000	3,996	15,375	349,000	-
Excess (deficiency) of receipts over disbursements	-	1,350,000	(3,994)	(1,140)	(300,170)	-
Cash and investments - ending	\$ 13,253	\$ 1,350,000	\$ 44,371	\$ 25,715	\$ 1,295,053	\$ 165,550

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Rogers Home Income	Cloid Duff Trust	Myrtle M Greenawalt Trust	Myrtle Greenawalt Trust Intere	10.557 WIC	10.557 WIC Breastfeeding
Cash and investments - beginning	\$ 85,915	\$ 99,488	\$ 1,790	\$ 43	\$ (5,735)	\$ (217)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,180	425
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,041	802	-	14	-	-
Total receipts	<u>2,041</u>	<u>802</u>	<u>-</u>	<u>14</u>	<u>10,180</u>	<u>425</u>
Disbursements:						
Personal services	-	-	-	-	16,817	1,042
Supplies	-	345	-	-	361	-
Other services and charges	3,255	3,040	-	-	1,198	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,255</u>	<u>3,385</u>	<u>-</u>	<u>-</u>	<u>18,376</u>	<u>1,042</u>
Excess (deficiency) of receipts over disbursements	<u>(1,214)</u>	<u>(2,583)</u>	<u>-</u>	<u>14</u>	<u>(8,196)</u>	<u>(617)</u>
Cash and investments - ending	<u>\$ 84,701</u>	<u>\$ 96,905</u>	<u>\$ 1,790</u>	<u>\$ 57</u>	<u>\$ (13,931)</u>	<u>\$ (834)</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Victims Assistance	97.042 2011 Emer Mgmt Perform	93.563 ARRA Pros IV-D Incentive	93.563 County IV-D Incentive	93.563 Pros IV-D Inc Oct 99	93.563 Clerk IV-D Inc Oct 99
Cash and investments - beginning	\$ (6,686)	\$ -	\$ 2,673	\$ 12,030	\$ 30,363	\$ 4,937
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	37,352	-	-	-	-	-
Charges for services	-	-	-	9,239	-	9,238
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	18,123	-	2,198	13,902	-
Total receipts	37,352	18,123	-	11,437	13,902	9,238
Disbursements:						
Personal services	29,952	-	-	-	23,800	-
Supplies	439	-	-	-	-	154
Other services and charges	275	-	2,673	5,200	-	7,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	18,123	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	30,666	18,123	2,673	5,200	23,800	7,954
Excess (deficiency) of receipts over disbursements	6,686	-	(2,673)	6,237	(9,898)	1,284
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,267</u>	<u>\$ 20,465</u>	<u>\$ 6,221</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Tobacco Settlement	Council On Aging Trans. Grant	G.I.S. Data Exchange	JDAI Comm. Corrections 14/15	JDAI Comm. Corrections 15/16	Totals
Cash and investments - beginning	\$ 194,608	\$ -	\$ 2,325	\$ -	\$ 45,216	\$ 39,420,367
Receipts:						
Taxes	-	-	-	-	-	49,319,114
Licenses and permits	-	-	-	-	-	609,012
Intergovernmental receipts	32,865	-	-	51,250	31,500	10,881,678
Charges for services	-	-	-	-	-	2,389,137
Fines and forfeits	-	-	-	-	-	321,509
Other receipts	-	524,726	-	21,000	-	16,465,335
Total receipts	<u>32,865</u>	<u>524,726</u>	<u>-</u>	<u>72,250</u>	<u>31,500</u>	<u>79,985,785</u>
Disbursements:						
Personal services	23,508	-	-	-	-	12,486,720
Supplies	-	-	-	-	500	1,895,888
Other services and charges	8,701	-	1,248	30,748	47,265	8,507,143
Debt service - principal and interest	-	-	-	-	-	180,948
Capital outlay	-	524,726	1,077	-	5,216	6,418,001
Other disbursements	-	-	-	-	23,735	46,832,396
Total disbursements	<u>32,209</u>	<u>524,726</u>	<u>2,325</u>	<u>30,748</u>	<u>76,716</u>	<u>76,321,096</u>
Excess (deficiency) of receipts over disbursements	<u>656</u>	<u>-</u>	<u>(2,325)</u>	<u>41,502</u>	<u>(45,216)</u>	<u>3,664,689</u>
Cash and investments - ending	<u>\$ 195,264</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,502</u>	<u>\$ -</u>	<u>\$ 43,085,056</u>

LAGRANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 694,031</u>	<u>\$ 363,596</u>

LAGRANGE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
LaGrange County Jail Building Corporation	To Fund Jail Reconstruction	<u>\$ 796,000</u>	02/24/2015	10/01/2021

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Technology Purchases	<u>\$ 655,000</u>	<u>\$ 189,305</u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited LaGrange County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

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


Report on Internal Control over Compliance

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

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

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

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


Paul D. Joyce, CPA
State Examiner

August 31, 2017

(This page intentionally left blank.)

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, 2016

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health	10.557			
			40010557WICAD15	\$ -	\$ 5,735
			40010557WPCG015	-	216
			40010557WICAD16	-	82,227
			40010557WPCG016	-	5,111
			40010557WICAD17	-	4,445
			40010557WPCG017	-	208
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	97,942
Total - Department of Agriculture				-	97,942
<u>Department of the Interior</u>					
Outdoor Recreation _Acquisition, Development and Planning	Indiana Department of Natural Resources	15.916			
			E10-5-1800585	-	36,638
Total - Department of the Interior				-	36,638
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
			D3-16-10533	-	37,352
Total - Department of Justice				-	37,352
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
			A249-13-320495	-	30,462
Total - Highway Planning and Construction Cluster				-	30,462
Federal Transit Cluster Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526			
			A249-16-G150057	28,458	28,458
Total - Federal Transit Cluster				28,458	28,458
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
			A249-15-320481	64,472	64,472
			A249-16-G150157	202,878	202,878
Total - Formula Grants for Rural Areas				267,350	267,350
Total - Department of Transportation				295,808	326,270
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074			
			U90TP000521 FY 16	-	17,906
			U90TP000521 FY 17	-	8,619
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	26,525
Child Support Enforcement	Indiana Department of Child Services	93.563			
			FY 2016	-	199,220
Voting Access for Individuals with Disabilities_Grants to States	Indiana Secretary of State	93.617			
			0631103INVOTE11	-	15,000
Total - Department of Health and Human Services				-	225,745
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
			EMW-2015-EP-00037	-	39,373
Total - Department of Homeland Security				-	39,373
Total federal awards expended				\$ 295,808	\$ 778,320

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 under programs of the federal government for the year ended December 31, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
20.509	Formula Grants for Rural Areas	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

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



LaGrange County Auditor

114 West Michigan Street
Suite 1
LaGrange, IN 46761

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Kay Myers
Contact Phone Number: 260-499-6310

Status of Audit Finding:

Controls have been put into place to prevent, detect, and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). Controls are in place to verify the accuracy of the SEFA prior to submission.

I have 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 objective, and compliance with laws and regulation.

FINDING 2015-003

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Kay Myers
Contact Phone Number: 260-499-6310

Status of Audit Finding:

Controls have been put into place to prevent, detect, and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). Controls are in place to verify the accuracy of the SEFA prior to submission.

I have 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 objective, and compliance with laws and regulation.

Kay Myers
(Signature)

LaGrange County Auditor
(Title)

August 11, 2017
(Date)



Gregory J. Kenner
Prosecuting Attorney

Travis J. Glick
Chief Deputy

William Walz
Deputy

Sabrina Lindsley
Investigator

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002

Fiscal year in which the finding occurred: 2015

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

Contact Person Responsible for Corrective Action:
Gregory J. Kenner, LaGrange County Prosecutor

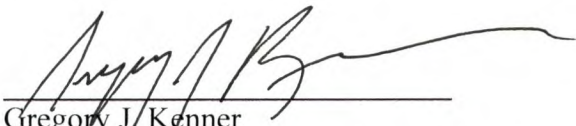
Contact Phone Number: 260-499-6326

Status of Audit Finding

Our office has implemented effective internal controls to maintain time and effort reports on the entire child support staff. Commencing January of 2017, all part-time and full-time child support IV-D employees in our office are being evaluated semi-annually to establish proper percentages that correspond with their time work in the IV-D division.

We have three full-time support staff members that are 100% child support. In addition, one Deputy Prosecutor and three employees have responsibilities in both the child support and criminal divisions of the office.

Time sheets (Personnel Activity Reports) showing those separate responsibilities are completed by each employee since the payroll period ending November 11, 2016.



Gregory J. Kenner
LaGrange County Prosecuting Attorney
July 24, 2017

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/>.