

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, 2018 to December 31, 2018



FILED
08/27/2019

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	10-11
Notes to Financial Statement	12-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-46
Schedule of Payables and Receivables	47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	52-53
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	56
Notes to Schedule of Expenditures of Federal Awards	57
Schedule of Findings and Questioned Costs	58
Auditee-Prepared Document:	
Summary Schedule of Prior Audit Findings.....	60
Other Reports.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kay M. Myers Kathryn Hopper	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Jamesi F. Lemon	01-01-17 to 12-31-20
Clerk of the Circuit Court	Bonnie J. Brown	01-01-17 to 12-31-20
County Sheriff	Jeffrey A. Campos	01-01-15 to 12-31-22
County Recorder	Jennifer D. McBride	01-01-17 to 12-31-20
President of the Board of County Commissioners	Larry N. Miller	01-01-18 to 12-31-19
President of the County Council	Peter A. Cook	01-01-18 to 12-31-19



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, 2018, 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, 2018.

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, 2018, 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 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, 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 August 12, 2019, 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 solely 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 effectiveness of the County's 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 12, 2019



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, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 12, 2019, 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 12, 2019

(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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 3,815,568	\$ 12,247,459	\$ 10,799,304	\$ 5,263,723
Accident Report	2,910	1,765	-	4,675
LIT Public Safety	-	1,994,114	1,994,114	-
Child Advocacy	250	-	250	-
City and Town Court Costs	92,813	11,555	-	104,368
Clerk's Records Perpetuation	74,408	34,772	7,318	101,862
Prisoner Reimbursement For Incarceration	63,788	430,174	249,211	244,751
Sales Disclosure - County Share	9,817	6,585	8,437	7,965
Cumulative Bridge	1,020,397	394,427	150,267	1,264,557
Cumulative Capital Development	1,030,957	815,392	641,422	1,204,927
Drug Free Community	22,250	18,174	19,189	21,235
Economic Development Fee	6,848	2,887	-	9,735
Emergency Planning/Right to Know	14,167	3,773	1,535	16,405
Extradition and Sheriff's Assistance	15,215	7,290	17,979	4,526
Firearms Training	24,433	9,250	20,435	13,248
General Drain Improvement	79,669	72,942	93,344	59,267
Health	60,799	377,943	353,980	84,762
Identification Security Protection	17,106	7,477	1,913	22,670
Local Health Maintenance	103,717	33,139	40,140	96,716
Local Road and Street	421,830	513,411	259,334	675,907
Major Moves Construction	20,501,160	533,288	3,227,119	17,807,329
Medical Care for Inmates	20,682	6,390	9,456	17,616
Misdemeanant	29,364	22,459	11,467	40,356
Motor Vehicle Highway	2,767,283	5,045,843	4,875,989	2,937,137
Omitted Property Audits	-	1,214	-	1,214
Park Nonreverting Operating	77,668	120,104	92,838	104,934
Plat Book	30,511	13,465	10,331	33,645
Rainy Day	1,140,835	11,089	197,000	954,924
Reassessment - 2015	448,536	219,834	128,979	539,391
Recorder's Records Perpetuation	154,247	112,569	94,236	172,580
Riverboat	23,325	201,262	167,951	56,636
Sex and Violent Offender Administration	12,276	4,248	5,249	11,275
Sheriff's Pension Trust	29,290	18,450	10,000	37,740
Supplemental Public Defender Services	22,778	5,137	-	27,915
Surplus Tax	65,379	119,021	82,583	101,817
Surveyor's Corner Perpetuation	48,955	37,155	3,779	82,331
Tax Sale Redemption	603	42,392	42,785	210
Tax Sale Surplus	310,471	207,632	314,579	203,524
Local Health Dept Trust Account	169,005	21,911	63,527	127,389
Unsafe Building	39,096	-	-	39,096
GAL/CASA	-	12,683	12,683	-
Auditors Ineligible Deductions	14,261	-	5,250	9,011
County Elected Officials Training	13,816	7,477	4,390	16,903
Park and Recreation	34,700	451,844	452,501	34,043
Statewide 911	146,042	485,279	477,412	153,909
LOIT Special Distribution	406,174	39,408	87,964	357,618
Adult Probation Administrative	30,091	19,051	23,259	25,883
Juvenile Probation Administrative	12,955	6,815	-	19,770
Supplemental Adult Probation Services	39,429	100,683	56,499	83,613
Supplemental Juvenile Probation Services	40,480	25,338	18,937	46,881
County User Fee	72,641	5,837	11,748	66,730
Drain Maintenance	1,171,389	199,915	229,893	1,141,411
Court Interpreter Grant	979	-	510	469
Payroll Clearing	5,762	3,249,904	3,249,258	6,408
Settlement	-	23,558,821	23,558,821	-
Wheel Tax	776	76,510	76,180	1,106
Sur Tax	5,486	287,670	288,330	4,826
CVET Agency	-	120,988	120,988	-
Sewage Collections	-	96,837	96,837	-
Financial Institution Tax	-	132,495	132,495	-
BPP Late Assessment Penalty	7,277	8,128	-	15,405
Local Income Tax-Property Tax Relief	53,622	1,310,228	1,272,516	91,334
State Fines and Forfeitures	6,086	33,368	31,962	7,492
Infraction Judgements	19,662	136,646	137,532	18,776
Overweight Vehicle Fines	-	5,148	2,323	2,825
Special Death Benefit	555	4,035	4,045	545
Sales Disclosure - State Share	765	6,585	6,510	840
Coroners Training & Con't Education	238	3,164	3,026	376
Interstate Compact - State Share	-	935	935	-
Mortgage Recording Fees - State Share	653	4,340	4,208	785
DLGF Homestead Property Database	2	-	2	-
Sex and Violent Offender Admin - State	65	472	496	41
Child Restraint Violation Fines	275	2,150	2,250	175
Forest Restoration	-	377	-	377
Inheritance Tax	110	-	-	110
Education Plate Fees Agency	-	319	319	-
Riverboat Revenue Sharing	-	219,943	219,943	-
Innkeepers Tax Collections	-	673,729	673,729	-
LIT Certified Shares	-	7,976,456	7,976,456	-
LIT Public Safety - County Share	-	1,424,987	1,054,870	370,117
LIT Economic Development	2,923,550	1,751,917	474,136	4,201,331
Community Corrections Grant 2017/2018	25,393	46,125	65,790	5,728
Community Crossings Grant 2016/2017	144,433	-	144,433	-

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
HAVA Title III	21,944	-	21,944	-
LIT Special Distribution	-	720,444	720,444	-
97.047 Pre-Disaster Mitigation Grant	-	-	15,000	(15,000)
10.557 WIC NSA 2017/2018	(13,412)	89,270	75,858	-
Excise Tax Allocations	-	1,304,655	1,304,655	-
Prosecutor's Bad Check Fund	2,043	23,485	24,131	1,397
Inmate Trust Account	2,927	227,046	212,087	17,886
Sheriff's Commissary	60,744	53,937	80,285	34,396
Convention Recreation and Visitor Commission	198,122	672,118	558,634	311,606
After Settlement Collections	979,767	853,422	979,768	853,421
Clerk's Trust Account	300,706	2,184,173	2,195,747	289,132
Jury Pay	100,278	6,996	10,074	97,200
Drug Court Program	1,220	4,765	2,616	3,369
Law Enforcement Continuing Ed	-	6,206	5,387	819
Canine Donation	3,814	14,050	1,888	15,976
Immunization Donation	34,900	71,747	55,499	51,148
Gifts to Animal Shelter	165	-	165	-
Economic Development Area #1	168,898	45,275	3,067	211,106
Economic Development Area #2	507,470	213,196	67	720,599
Economic Development Area #3	260,151	61,359	67	321,443
Economic Development Area #4	14,630	3,824	-	18,454
Jail Lease Rental	368,281	697,168	721,000	344,449
General Obligation Bond	100,930	191,698	192,940	99,688
Self Insurance	1,240,721	1,792,009	1,636,721	1,396,009
Self Insurance Clearing	44,773	1,204,610	1,204,610	44,773
Contractor Registration	29,298	42,925	44,347	27,876
Gazebo	58	-	-	58
Summer Day Camp Program	4,170	4,670	5,585	3,255
Zoning Compliance Cert Fee	23,253	35,700	11,406	47,547
Pretrial Diversion	77,340	51,006	-	128,346
Deferral Program	90,485	78,009	81,320	87,174
Information Technology Equipment	495	1,890	760	1,625
Electronic Map Generation	1,790	175	-	1,965
Drug Court Grant and Donation	-	8,588	3,565	5,023
Special Vehicle Inspection	8,930	1,740	1,000	9,670
GED Program	10,915	5,000	5,198	10,717
Shop with a Cop	11,519	2,842	2,076	12,285
Critical Response Team	4,885	6,903	119	11,669
Sheriff Continuing Education	11,051	3,105	10,061	4,095
Rape Aggression Defense	973	-	-	973
Dive Team	904	-	-	904
Work Release Maintenance Fee	12,130	6,655	5,132	13,653
Sheriff D & E	886	-	-	886
Honor Guard	5,323	2,379	-	7,702
LaGrange County Redevelopment	152,410	-	-	152,410
Lambright Property	80,616	17,063	8,258	89,421
Commissioner Certificate Sale	13,253	-	13,253	-
Revolving Loan	1,363,741	18,322	-	1,382,063
Home Detention Program	35,871	93	8,500	27,464
Alcohol & Drug Court Program	32,660	8,450	7,350	33,760
Hospital Nonexpendable Principal	991,238	47,483	585,622	453,099
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	83,135	1,493	13,000	71,628
Cloid Duff Trust	47,184	884	-	48,068
Myrtle M. Greenawalt Trust	1,790	-	-	1,790
Myrtle M. Greenawalt Trust Interest	57	-	-	57
LIT Economic Development (EDIT)	-	2,056,928	2,056,928	-
10.557 WIC PC 2017/2018	(934)	6,148	5,214	-
10.557 WIC NSA 2018/2019	-	7,926	21,290	(13,364)
10.557 WIC PC 2018/2019	-	463	1,196	(733)
16.575 Victims Crime Act 2016/2018	(8,054)	39,283	31,229	-
16.575 Victims Crime Act 2018/2020	-	-	7,414	(7,414)
93.074 Public Health Grant 2016/2017	-	840	2,403	(1,563)
93.074 Public Health Grant 2017/2018	(1,462)	14,286	12,824	-
Bio-terrorism Grant	18,318	-	-	18,318
93.563 County IV-D Incentive	22,084	10,220	5,200	27,104
93.563 Prosecutor IV-D Incentive Oct 99	10,094	15,380	1,514	23,960
93.563 Clerk IV-D Incentive OCT 99	8,478	10,220	7,299	11,399
Pine Knob Park Restoration	-	72,000	42,458	29,542
Council on Aging Transportation Grant	-	579,288	579,288	-
Problem Solving Court Grant	-	10,000	6,215	3,785
Drug Prosecution Grant	1,000	-	1,000	-
JDAI Community Corrections 2018/2019	-	22,574	15,235	7,339
JDAI Community Corrections 2017/2018	(3,418)	22,775	16,925	2,432
Community Corrections 2018/2019	-	76,875	53,948	22,927
Community Crossing Grant 2017/2018	-	549,977	510,094	39,883
Emergency Response Team	420	-	420	-
Totals	\$ 45,653,581	\$ 80,494,610	\$ 79,182,776	\$ 46,965,415

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

LAGRANGE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

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 and the reimbursements for expenditures made by the County not being received by December 31, 2018.

Note 8. Restatements

For the year ended December 31, 2018, 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, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Sheriff's Cash Book	\$ 8,273	\$ -	\$ (8,273)	\$ -
Convention Recreation and Visitor Commission	-	198,122	-	198,122

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 2018 totaled \$721,000.

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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, 2018

	General	Accident Report	LIT Public Safety	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 3,815,568	\$ 2,910	\$ -	\$ 250	\$ 92,813	\$ 74,408
Receipts:						
Taxes	4,492,451	-	-	-	-	-
Licenses and permits	985,054	-	-	-	-	-
Intergovernmental receipts	5,179,518	-	1,994,114	-	-	-
Charges for services	471,563	-	-	-	11,555	34,491
Fines and forfeits	115,971	-	-	-	-	-
Other receipts	1,002,902	1,765	-	-	-	281
Total receipts	12,247,459	1,765	1,994,114	-	11,555	34,772
Disbursements:						
Personal services	6,332,713	-	-	-	-	6,326
Supplies	275,790	-	-	-	-	-
Other services and charges	3,253,425	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	30,310	-	-	-	-	992
Other disbursements	907,066	-	1,994,114	250	-	-
Total disbursements	10,799,304	-	1,994,114	250	-	7,318
Excess (deficiency) of receipts over disbursements	1,448,155	1,765	-	(250)	11,555	27,454
Cash and investments - ending	\$ 5,263,723	\$ 4,675	\$ -	\$ -	\$ 104,368	\$ 101,862

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee
Cash and investments - beginning	\$ 63,788	\$ 9,817	\$ 1,020,397	\$ 1,030,957	\$ 22,250	\$ 6,848
Receipts:						
Taxes	-	-	298,860	675,155	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,971	55,380	-	-
Charges for services	-	-	-	-	-	728
Fines and forfeits	-	-	-	-	-	-
Other receipts	430,174	6,585	93,596	84,857	18,174	2,159
Total receipts	430,174	6,585	394,427	815,392	18,174	2,887
Disbursements:						
Personal services	-	6,691	-	-	-	-
Supplies	-	-	334	-	-	-
Other services and charges	51,119	1,746	121,846	-	19,189	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	198,092	-	28,087	641,422	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	249,211	8,437	150,267	641,422	19,189	-
Excess (deficiency) of receipts over disbursements	180,963	(1,852)	244,160	173,970	(1,015)	2,887
Cash and investments - ending	\$ 244,751	\$ 7,965	\$ 1,264,557	\$ 1,204,927	\$ 21,235	\$ 9,735

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 14,167	\$ 15,215	\$ 24,433	\$ 79,669	\$ 60,799	\$ 17,106
Receipts:						
Taxes	-	-	-	-	269,198	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,773	-	-	-	108,745	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,290	9,250	72,942	-	7,477
Total receipts	3,773	7,290	9,250	72,942	377,943	7,477
Disbursements:						
Personal services	-	-	-	-	353,690	-
Supplies	-	-	20,252	-	-	-
Other services and charges	1,535	17,041	183	93,344	290	1,913
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	938	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,535	17,979	20,435	93,344	353,980	1,913
Excess (deficiency) of receipts over disbursements	2,238	(10,689)	(11,185)	(20,402)	23,963	5,564
Cash and investments - ending	\$ 16,405	\$ 4,526	\$ 13,248	\$ 59,267	\$ 84,762	\$ 22,670

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road and Street	Major Moves Construction	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 103,717	\$ 421,830	\$ 20,501,160	\$ 20,682	\$ 29,364	\$ 2,767,283
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	44,370
Intergovernmental receipts	-	511,306	-	-	-	4,105,386
Charges for services	-	-	-	-	-	5,500
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,139	2,105	533,288	6,390	22,459	890,587
Total receipts	33,139	513,411	533,288	6,390	22,459	5,045,843
Disbursements:						
Personal services	16,800	-	-	-	-	1,663,419
Supplies	5,408	259,334	-	-	11,467	2,063,741
Other services and charges	17,825	-	37,246	9,456	-	180,415
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	107	-	3,189,873	-	-	968,414
Other disbursements	-	-	-	-	-	-
Total disbursements	40,140	259,334	3,227,119	9,456	11,467	4,875,989
Excess (deficiency) of receipts over disbursements	(7,001)	254,077	(2,693,831)	(3,066)	10,992	169,854
Cash and investments - ending	\$ 96,716	\$ 675,907	\$ 17,807,329	\$ 17,616	\$ 40,356	\$ 2,937,137

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Omitted Property Audits	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ -	\$ 77,668	\$ 30,511	\$ 1,140,835	\$ 448,536	\$ 154,247
Receipts:						
Taxes	-	-	-	-	196,359	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,107	-
Charges for services	-	39,644	13,465	-	-	15,007
Fines and forfeits	-	-	-	11,089	-	-
Other receipts	1,214	80,460	-	-	7,368	97,562
Total receipts	1,214	120,104	13,465	11,089	219,834	112,569
Disbursements:						
Personal services	-	9,920	-	-	-	61,864
Supplies	-	14,511	331	457	10,312	492
Other services and charges	-	27,863	10,000	128,929	118,667	31,880
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	40,544	-	67,614	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	92,838	10,331	197,000	128,979	94,236
Excess (deficiency) of receipts over disbursements	1,214	27,266	3,134	(185,911)	90,855	18,333
Cash and investments - ending	\$ 1,214	\$ 104,934	\$ 33,645	\$ 954,924	\$ 539,391	\$ 172,580

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 23,325	\$ 12,276	\$ 29,290	\$ 22,778	\$ 65,379	\$ 48,955
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	4,248	18,450	-	-	-
Other receipts	201,262	-	-	5,137	119,021	37,155
Total receipts	201,262	4,248	18,450	5,137	119,021	37,155
Disbursements:						
Personal services	-	4,328	10,000	-	-	-
Supplies	1,200	921	-	-	-	2,864
Other services and charges	166,751	-	-	-	82,583	915
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	167,951	5,249	10,000	-	82,583	3,779
Excess (deficiency) of receipts over disbursements	33,311	(1,001)	8,450	5,137	36,438	33,376
Cash and investments - ending	\$ 56,636	\$ 11,275	\$ 37,740	\$ 27,915	\$ 101,817	\$ 82,331

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Account	Unsafe Building	GAL/CASA	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 603	\$ 310,471	\$ 169,005	\$ 39,096	\$ -	\$ 14,261
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,911	-	12,683	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,392	207,632	-	-	-	-
Total receipts	42,392	207,632	21,911	-	12,683	-
Disbursements:						
Personal services	-	-	24,940	-	-	-
Supplies	-	-	-	-	-	1,146
Other services and charges	42,785	314,579	6,378	-	-	4,104
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	32,209	-	12,683	-
Other disbursements	-	-	-	-	-	-
Total disbursements	42,785	314,579	63,527	-	12,683	5,250
Excess (deficiency) of receipts over disbursements	(393)	(106,947)	(41,616)	-	-	(5,250)
Cash and investments - ending	\$ 210	\$ 203,524	\$ 127,389	\$ 39,096	\$ -	\$ 9,011

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Elected Officials Training	Park and Recreation	Statewide 911	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 13,816	\$ 34,700	\$ 146,042	\$ 406,174	\$ 30,091	\$ 12,955
Receipts:						
Taxes	-	418,098	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,100	-	-	-	-
Charges for services	-	-	485,279	-	-	-
Fines and forfeits	-	-	-	-	19,051	6,815
Other receipts	7,477	646	-	39,408	-	-
Total receipts	7,477	451,844	485,279	39,408	19,051	6,815
Disbursements:						
Personal services	-	340,510	477,412	-	5,745	-
Supplies	-	42,406	-	-	4,495	-
Other services and charges	4,390	33,903	-	-	12,878	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	35,682	-	87,964	141	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,390	452,501	477,412	87,964	23,259	-
Excess (deficiency) of receipts over disbursements	3,087	(657)	7,867	(48,556)	(4,208)	6,815
Cash and investments - ending	\$ 16,903	\$ 34,043	\$ 153,909	\$ 357,618	\$ 25,883	\$ 19,770

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Court Interpreter Grant	Payroll Clearing
Cash and investments - beginning	\$ 39,429	\$ 40,480	\$ 72,641	\$ 1,171,389	\$ 979	\$ 5,762
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	10,109	3,670	-	-	-	-
Fines and forfeits	90,574	21,613	5,837	-	-	-
Other receipts	-	55	-	199,915	-	3,249,904
Total receipts	100,683	25,338	5,837	199,915	-	3,249,904
Disbursements:						
Personal services	51,921	8,420	-	-	-	-
Supplies	198	295	-	-	-	-
Other services and charges	4,380	10,222	11,748	158,399	510	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	71,494	-	3,249,258
Total disbursements	56,499	18,937	11,748	229,893	510	3,249,258
Excess (deficiency) of receipts over disbursements	44,184	6,401	(5,911)	(29,978)	(510)	646
Cash and investments - ending	\$ 83,613	\$ 46,881	\$ 66,730	\$ 1,141,411	\$ 469	\$ 6,408

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 776	\$ 5,486	\$ -	\$ -	\$ -
Receipts:						
Taxes	23,558,821	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	76,510	287,670	120,988	-	132,495
Charges for services	-	-	-	-	96,837	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>23,558,821</u>	<u>76,510</u>	<u>287,670</u>	<u>120,988</u>	<u>96,837</u>	<u>132,495</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,558,821	76,180	288,330	120,988	96,837	132,495
Total disbursements	<u>23,558,821</u>	<u>76,180</u>	<u>288,330</u>	<u>120,988</u>	<u>96,837</u>	<u>132,495</u>
Excess (deficiency) of receipts over disbursements	-	330	(660)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,106</u>	<u>\$ 4,826</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BPP Late Assessment Penalty	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ 7,277	\$ 53,622	\$ 6,086	\$ 19,662	\$ -	\$ 555
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,310,228	-	-	-	-
Charges for services	-	-	-	-	-	4,035
Fines and forfeits	-	-	33,368	136,646	5,148	-
Other receipts	8,128	-	-	-	-	-
Total receipts	8,128	1,310,228	33,368	136,646	5,148	4,035
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,272,516	31,962	137,532	2,323	4,045
Total disbursements	-	1,272,516	31,962	137,532	2,323	4,045
Excess (deficiency) of receipts over disbursements	8,128	37,712	1,406	(886)	2,825	(10)
Cash and investments - ending	\$ 15,405	\$ 91,334	\$ 7,492	\$ 18,776	\$ 2,825	\$ 545

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 765	\$ 238	\$ -	\$ 653	\$ 2	\$ 65
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	6,585	3,164	-	4,340	-	472
Fines and forfeits	-	-	935	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,585</u>	<u>3,164</u>	<u>935</u>	<u>4,340</u>	<u>-</u>	<u>472</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,510	3,026	935	4,208	2	496
Total disbursements	<u>6,510</u>	<u>3,026</u>	<u>935</u>	<u>4,208</u>	<u>2</u>	<u>496</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>138</u>	<u>-</u>	<u>132</u>	<u>(2)</u>	<u>(24)</u>
Cash and investments - ending	<u>\$ 840</u>	<u>\$ 376</u>	<u>\$ -</u>	<u>\$ 785</u>	<u>\$ -</u>	<u>\$ 41</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint Violation Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 275	\$ -	\$ 110	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	377	-	-	-	673,729
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	219,943	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,150	-	-	319	-	-
Total receipts	2,150	377	-	319	219,943	673,729
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	673,729
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,250	-	-	319	219,943	-
Total disbursements	2,250	-	-	319	219,943	673,729
Excess (deficiency) of receipts over disbursements	(100)	377	-	-	-	-
Cash and investments - ending	\$ 175	\$ 377	\$ 110	\$ -	\$ -	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety - County Share	LIT Economic Development	Community Corrections Grant 2017/2018	Community Crossings Grant 2016/2017	HAVA Title III
Cash and investments - beginning	\$ -	\$ -	\$ 2,923,550	\$ 25,393	\$ 144,433	\$ 21,944
Receipts:						
Taxes	-	-	1,698,637	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,976,456	1,408,392	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,595	53,280	46,125	-	-
Total receipts	7,976,456	1,424,987	1,751,917	46,125	-	-
Disbursements:						
Personal services	-	697,727	-	65,790	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	349,000	27,441	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,143	53,546	-	65,618	-
Other disbursements	7,976,456	-	393,149	-	78,815	21,944
Total disbursements	7,976,456	1,054,870	474,136	65,790	144,433	21,944
Excess (deficiency) of receipts over disbursements	-	370,117	1,277,781	(19,665)	(144,433)	(21,944)
Cash and investments - ending	\$ -	\$ 370,117	\$ 4,201,331	\$ 5,728	\$ -	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Special Distribution	97.047 Pre-Disaster Mitigation Grant	10.557 WIC NSA 2017/2018	Excise Tax Allocations	Prosecutor's Bad Check Fund	Inmate Trust Account
Cash and investments - beginning	\$ -	\$ -	\$ (13,412)	\$ -	\$ 2,043	\$ 2,927
Receipts:						
Taxes	720,444	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	89,270	1,304,655	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	23,485	227,046
Total receipts	<u>720,444</u>	<u>-</u>	<u>89,270</u>	<u>1,304,655</u>	<u>23,485</u>	<u>227,046</u>
Disbursements:						
Personal services	-	-	65,713	-	-	-
Supplies	-	-	2,958	-	-	-
Other services and charges	-	15,000	7,187	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	720,444	-	-	1,304,655	24,131	212,087
Total disbursements	<u>720,444</u>	<u>15,000</u>	<u>75,858</u>	<u>1,304,655</u>	<u>24,131</u>	<u>212,087</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(15,000)</u>	<u>13,412</u>	<u>-</u>	<u>(646)</u>	<u>14,959</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,397</u>	<u>\$ 17,886</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff's Commissary	Convention Recreation and Visitor Commission	After Settlement Collections	Clerk's Trust Account	Jury Pay	Drug Court Program
Cash and investments - beginning	\$ 60,744	\$ 198,122	\$ 979,767	\$ 300,706	\$ 100,278	\$ 1,220
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,765
Other receipts	53,937	672,118	853,422	2,184,173	6,996	-
Total receipts	53,937	672,118	853,422	2,184,173	6,996	4,765
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	159	457
Other services and charges	-	-	-	-	9,915	2,159
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	80,285	558,634	979,768	2,195,747	-	-
Total disbursements	80,285	558,634	979,768	2,195,747	10,074	2,616
Excess (deficiency) of receipts over disbursements	(26,348)	113,484	(126,346)	(11,574)	(3,078)	2,149
Cash and investments - ending	\$ 34,396	\$ 311,606	\$ 853,421	\$ 289,132	\$ 97,200	\$ 3,369

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Law Enforcement Continuing Ed	Canine Donation	Immunization Donation	Gifts to Animal Shelter	Economic Development Area #1	Economic Development Area #2
Cash and investments - beginning	\$ -	\$ 3,814	\$ 34,900	\$ 165	\$ 168,898	\$ 507,470
Receipts:						
Taxes	-	-	-	-	45,275	213,196
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,206	14,050	71,747	-	-	-
Total receipts	6,206	14,050	71,747	-	45,275	213,196
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	800	44,187	165	-	-
Other services and charges	5,387	788	11,052	-	3,067	67
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	300	260	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,387	1,888	55,499	165	3,067	67
Excess (deficiency) of receipts over disbursements	819	12,162	16,248	(165)	42,208	213,129
Cash and investments - ending	\$ 819	\$ 15,976	\$ 51,148	\$ -	\$ 211,106	\$ 720,599

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Economic Development Area #3	Economic Development Area #4	Jail Lease Rental	General Obligation Bond	Self Insurance	Self Insurance Clearing
Cash and investments - beginning	\$ 260,151	\$ 14,630	\$ 368,281	\$ 100,930	\$ 1,240,721	\$ 44,773
Receipts:						
Taxes	61,359	3,824	649,054	177,220	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	48,114	14,478	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,792,009	1,204,610
Total receipts	<u>61,359</u>	<u>3,824</u>	<u>697,168</u>	<u>191,698</u>	<u>1,792,009</u>	<u>1,204,610</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	67	-	721,000	750	-	-
Debt service - principal and interest	-	-	-	192,190	-	-
Capital outlay	-	-	-	-	1,636,721	1,204,610
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>67</u>	<u>-</u>	<u>721,000</u>	<u>192,940</u>	<u>1,636,721</u>	<u>1,204,610</u>
Excess (deficiency) of receipts over disbursements	<u>61,292</u>	<u>3,824</u>	<u>(23,832)</u>	<u>(1,242)</u>	<u>155,288</u>	<u>-</u>
Cash and investments - ending	<u>\$ 321,443</u>	<u>\$ 18,454</u>	<u>\$ 344,449</u>	<u>\$ 99,688</u>	<u>\$ 1,396,009</u>	<u>\$ 44,773</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Contractor Registration	Gazebo	Summer Day Camp Program	Zoning Compliance Cert. Fee	Pretrial Diversion	Deferral Program
Cash and investments - beginning	\$ 29,298	\$ 58	\$ 4,170	\$ 23,253	\$ 77,340	\$ 90,485
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	35,700	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,670	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,925	-	-	-	51,006	78,009
Total receipts	42,925	-	4,670	35,700	51,006	78,009
Disbursements:						
Personal services	44,347	-	4,654	-	-	35,396
Supplies	-	-	241	-	-	3,805
Other services and charges	-	-	690	11,406	-	24,693
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,426
Other disbursements	-	-	-	-	-	-
Total disbursements	44,347	-	5,585	11,406	-	81,320
Excess (deficiency) of receipts over disbursements	(1,422)	-	(915)	24,294	51,006	(3,311)
Cash and investments - ending	\$ 27,876	\$ 58	\$ 3,255	\$ 47,547	\$ 128,346	\$ 87,174

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Information Technology Equipment	Electronic Map Generation	Drug Court Grant and Donation	Special Vehicle Inspection	GED Program	Shop with a Cop
Cash and investments - beginning	\$ 495	\$ 1,790	\$ -	\$ 8,930	\$ 10,915	\$ 11,519
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	175	-	-	-	-
Other receipts	1,890	-	8,588	1,740	5,000	2,842
Total receipts	1,890	175	8,588	1,740	5,000	2,842
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,076
Other services and charges	-	-	3,565	1,000	5,198	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	760	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	760	-	3,565	1,000	5,198	2,076
Excess (deficiency) of receipts over disbursements	1,130	175	5,023	740	(198)	766
Cash and investments - ending	\$ 1,625	\$ 1,965	\$ 5,023	\$ 9,670	\$ 10,717	\$ 12,285

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Critical Response Team	Sheriff Continuing Education	Rape Aggression Defense	Dive Team	Work Release Maintenance Fee	Sheriff D & E
Cash and investments - beginning	\$ 4,885	\$ 11,051	\$ 973	\$ 904	\$ 12,130	\$ 886
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,903	3,105	-	-	6,655	-
Total receipts	6,903	3,105	-	-	6,655	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	119	-	-	-	3,465	-
Other services and charges	-	10,061	-	-	1,467	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	200	-
Other disbursements	-	-	-	-	-	-
Total disbursements	119	10,061	-	-	5,132	-
Excess (deficiency) of receipts over disbursements	6,784	(6,956)	-	-	1,523	-
Cash and investments - ending	\$ 11,669	\$ 4,095	\$ 973	\$ 904	\$ 13,653	\$ 886

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Honor Guard	LaGrange County Redevelopment	Lambright Property	Commissioner Certificate Sale	Revolving Loan	Home Detention Program
Cash and investments - beginning	\$ 5,323	\$ 152,410	\$ 80,616	\$ 13,253	\$ 1,363,741	\$ 35,871
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	17,063	-	-	-
Fines and forfeits	-	-	-	-	-	93
Other receipts	2,379	-	-	-	18,322	-
Total receipts	2,379	-	17,063	-	18,322	93
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,059	-	-	-
Other services and charges	-	-	4,291	-	-	8,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,908	-	-	-
Other disbursements	-	-	-	13,253	-	-
Total disbursements	-	-	8,258	13,253	-	8,500
Excess (deficiency) of receipts over disbursements	2,379	-	8,805	(13,253)	18,322	(8,407)
Cash and investments - ending	\$ 7,702	\$ 152,410	\$ 89,421	\$ -	\$ 1,382,063	\$ 27,464

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Alcohol & Drug Court Program	Hospital Nonexpendable Principal	Rogers Home Principal	Rogers Home Income	Cloid Duff Trust	Myrtle M. Greenawalt Trust
Cash and investments - beginning	\$ 32,660	\$ 991,238	\$ 165,550	\$ 83,135	\$ 47,184	\$ 1,790
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	8,450	-	-	-	-	-
Other receipts	-	47,483	-	1,493	884	-
Total receipts	8,450	47,483	-	1,493	884	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,350	14,841	-	13,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	570,781	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,350	585,622	-	13,000	-	-
Excess (deficiency) of receipts over disbursements	1,100	(538,139)	-	(11,507)	884	-
Cash and investments - ending	\$ 33,760	\$ 453,099	\$ 165,550	\$ 71,628	\$ 48,068	\$ 1,790

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Myrtle M. Greenawalt Trust Interest	LIT Economic Development (EDIT)	10.557 WIC PC 2017/2018	10.557 WIC NSA 2018/2019	10.557 WIC PC 2018/2019	16.575 Victims Crime Act 2016/2018
Cash and investments - beginning	\$ 57	\$ -	\$ (934)	\$ -	\$ -	\$ (8,054)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,056,928	6,148	7,926	463	37,402
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,881
Total receipts	-	2,056,928	6,148	7,926	463	39,283
Disbursements:						
Personal services	-	-	4,065	20,235	1,081	31,229
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,149	1,055	115	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,056,928	-	-	-	-
Total disbursements	-	2,056,928	5,214	21,290	1,196	31,229
Excess (deficiency) of receipts over disbursements	-	-	934	(13,364)	(733)	8,054
Cash and investments - ending	\$ 57	\$ -	\$ -	\$ (13,364)	\$ (733)	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	16,575 Victims Crime Act 2018/2020	93,074 Public Health Grant 2016/2017	93,074 Public Health Grant 2017/2018	Bio-terrorism Grant	93,563 County IV-D Incentive	93,563 Prosecutor IV-D Incentive Oct 99
Cash and investments - beginning	\$ -	\$ -	\$ (1,462)	\$ 18,318	\$ 22,084	\$ 10,094
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	840	14,286	-	-	-
Charges for services	-	-	-	-	10,220	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	15,380
Total receipts	-	840	14,286	-	10,220	15,380
Disbursements:						
Personal services	7,414	-	-	-	-	1,181
Supplies	-	-	712	-	-	-
Other services and charges	-	2,403	1,680	-	5,200	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	10,432	-	-	333
Other disbursements	-	-	-	-	-	-
Total disbursements	7,414	2,403	12,824	-	5,200	1,514
Excess (deficiency) of receipts over disbursements	(7,414)	(1,563)	1,462	-	5,020	13,866
Cash and investments - ending	\$ (7,414)	\$ (1,563)	\$ -	\$ 18,318	\$ 27,104	\$ 23,960

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive OCT 99	Pine Knob Park Restoration	Council on Aging Transportation Grant	Problem Solving Court Grant	Drug Prosecution Grant	JDAI Community Corrections 2018/2019
Cash and investments - beginning	\$ 8,478	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	72,000	-	10,000	-	22,574
Charges for services	10,220	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	579,288	-	-	-
Total receipts	<u>10,220</u>	<u>72,000</u>	<u>579,288</u>	<u>10,000</u>	<u>-</u>	<u>22,574</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,120
Other services and charges	7,299	36,641	-	6,215	1,000	12,862
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,817	579,288	-	-	1,253
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>7,299</u>	<u>42,458</u>	<u>579,288</u>	<u>6,215</u>	<u>1,000</u>	<u>15,235</u>
Excess (deficiency) of receipts over disbursements	<u>2,921</u>	<u>29,542</u>	<u>-</u>	<u>3,785</u>	<u>(1,000)</u>	<u>7,339</u>
Cash and investments - ending	<u>\$ 11,399</u>	<u>\$ 29,542</u>	<u>\$ -</u>	<u>\$ 3,785</u>	<u>\$ -</u>	<u>\$ 7,339</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JDAI Community Corrections 2017/2018	Community Corrections 2018/2019	Community Crossing Grant 2017/2018	Emergency Response Team	Totals
Cash and investments - beginning	\$ (3,418)	\$ -	\$ -	\$ 420	\$ 45,653,581
Receipts:					
Taxes	-	76,875	-	-	34,228,932
Licenses and permits	-	-	-	-	1,065,124
Intergovernmental receipts	22,656	-	549,977	-	27,834,393
Charges for services	-	-	-	-	1,248,617
Fines and forfeits	-	-	-	-	483,228
Other receipts	119	-	-	-	15,634,316
Total receipts	22,775	76,875	549,977	-	80,494,610
Disbursements:					
Personal services	-	53,948	-	-	10,407,479
Supplies	691	-	-	-	2,778,968
Other services and charges	14,454	-	-	-	7,001,181
Debt service - principal and interest	-	-	-	-	192,190
Capital outlay	1,780	-	501,604	-	9,995,852
Other disbursements	-	-	8,490	420	48,807,106
Total disbursements	16,925	53,948	510,094	420	79,182,776
Excess (deficiency) of receipts over disbursements	5,850	22,927	39,883	(420)	1,311,834
Cash and investments - ending	\$ 2,432	\$ 22,927	\$ 39,883	\$ -	\$ 46,965,415

LAGRANGE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 547,990</u>	<u>\$ 375,555</u>

LAGRANGE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
LaGrange County Jail Building Corporation	Construction of County Jail	<u>\$ 721,000</u>	02/24/2015	10/01/2021

Type of Debt	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	Technology Purchases	<u>\$ 290,000</u>	<u>\$ 194,423</u>

LAGRANGE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	Ending Balance
Governmental activities:	
Land	\$ 3,435,763
Infrastructure	94,241,045
Buildings	5,990,540
Improvements other than buildings	1,485,360
Machinery, equipment, and vehicles	11,176,768
Construction in progress	<u>1,623,701</u>
Total capital assets	<u>\$ 117,953,177</u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2018. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 12, 2019

(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, 2018

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557			
			40010557WICAD18	\$ -	\$ 89,270
			40010557WPCG018	-	6,148
			40010557WICAD19	-	7,926
			40010557WPCG019	-	463
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	103,807
Total - Department of Agriculture				-	103,807
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
			D3-17-11466	-	37,534
Total - Department of Justice				-	37,534
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
			A249-18-L170059	-	80,965
Total - Highway Planning and Construction Cluster				-	80,965
Federal Transit Cluster Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526			
			A249-18-G170086	39,058	39,058
Total - Federal Transit Cluster				39,058	39,058
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
			A249-17-G160279	57,115	57,115
			A249-18-G170203	244,368	244,368
			A249-18-G160062	15,168	15,168
Total - Formula Grants for Rural Areas				316,651	316,651
Total - Department of Transportation				355,709	436,674
<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			
			U90TP000522 FY 2019	-	14,286
				-	840
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	15,126
Child Support Enforcement	Indiana Department of Child Services	93.563			
			FY 2018	-	168,126
Total - Department of Health and Human Services				-	183,252
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
			EMC-2017-EP-00002	-	21,250
Total - Emergency Management Performance Grants				-	21,250
Total - Department of Homeland Security				-	21,250
Total federal awards expended				\$ 355,709	\$ 782,517

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, 2018. 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 program:	
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 Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Formula Grants for Rural Areas	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 2017-001

Fiscal year: 2017

WIC Special Supplemental Nutrition Program for Women

Contact Person Responsible for Corrective Action: Kathryn Hopper, LaGrange County Auditor

260-499-6310

Status of Audit Finding:

The Auditor's office has established an internal control system in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement. Controls are in place to monitor the net cash resources of the funds and to ensure that the expenditures have occurred prior to submitting the expenditures of the monthly reimbursement requests.

Kathryn Hopper

Auditor

06/12/2019

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/>.