

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAGRANGE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
08/27/2021



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathryn A. Hopper	01-01-20 to 12-31-21
County Treasurer	Jamesi F. Lemon	01-01-20 to 12-31-21
Clerk of the Circuit Court	Bonnie J. Brown Kimberley L. Johnson	01-01-20 to 12-31-20 01-01-21 to 12-31-21
County Sheriff	Jeffery A. Campos	01-01-20 to 12-31-21
County Recorder	Jennifer D. McBride Sheila J. Getz	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	Larry N. Miller Terry A. Martin	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Peter A. Cook Michael G. Strawser	01-01-20 to 03-07-21 03-08-21 to 12-31-21



## 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, 2020, 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 the 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 opinions.

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, 2020.

***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, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on it.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated August 16, 2021, 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 16, 2021

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, 2020

	General	Accident Report	LIT - Economic Development	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections 2020	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 7,554,195	\$ 6,062	\$ 5,797,262	\$ 114,626	\$ 131,382	\$ -	\$ 397,570
Receipts:							
Taxes	10,950,380	-	2,084,832	-	-	-	-
Licenses and permits	1,216,495	-	-	-	-	-	-
Intergovernmental receipts	815,357	-	-	-	-	64,575	-
Charges for services	273,790	-	-	6,897	19,688	-	-
Fines and forfeits	72,308	-	-	-	-	-	-
Other receipts	1,898,748	1,315	58,452	-	1,891	-	169,187
Total receipts	15,227,078	1,315	2,143,284	6,897	21,579	64,575	169,187
Disbursements:							
Personal services	7,138,432	-	-	-	30,928	47,840	-
Supplies	317,704	-	-	-	-	-	-
Other services and charges	3,872,695	-	129,849	-	-	10,250	25,810
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	246,719	-	362,466	-	-	-	323,438
Other disbursements	1,435,373	-	-	-	-	-	-
Total disbursements	13,010,923	-	492,315	-	30,928	58,090	349,248
Excess (deficiency) of receipts over disbursements	2,216,155	1,315	1,650,969	6,897	(9,349)	6,485	(180,061)
Cash and investments - ending	\$ 9,770,350	\$ 7,377	\$ 7,448,231	\$ 121,523	\$ 122,033	\$ 6,485	\$ 217,509

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, 2020

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 2,757	\$ 1,528,734	\$ 1,377,951	\$ 23,482	\$ 12,796	\$ 19,129
Receipts:						
Taxes	-	302,807	723,387	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	24,233	57,891	-	-	4,102
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,310	42,662	69,922	19,001	2,962	-
Total receipts	6,310	369,702	851,200	19,001	2,962	4,102
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	39,363	-	-	-	-
Other services and charges	2,274	117,804	-	18,240	-	10,154
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	40,774	617,433	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,274	197,941	617,433	18,240	-	10,154
Excess (deficiency) of receipts over disbursements	4,036	171,761	233,767	761	2,962	(6,052)
Cash and investments - ending	\$ 6,793	\$ 1,700,495	\$ 1,611,718	\$ 24,243	\$ 15,758	\$ 13,077

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, 2020

	Extradition and Sheriffs Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 12,835	\$ 1,142	\$ 169,160	\$ 112,544	\$ 27,337	\$ 91,796
Receipts:						
Taxes	-	-	-	278,769	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	95,046	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,102	15,910	115,842	-	8,470	33,139
Total receipts	2,102	15,910	115,842	373,815	8,470	33,139
Disbursements:						
Personal services	-	-	-	347,273	-	-
Supplies	-	-	-	-	-	4,411
Other services and charges	-	91	107,857	1,150	6,932	11,225
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,710
Other disbursements	-	-	-	160	-	-
Total disbursements	-	91	107,857	348,583	6,932	36,346
Excess (deficiency) of receipts over disbursements	2,102	15,819	7,985	25,232	1,538	(3,207)
Cash and investments - ending	\$ 14,937	\$ 16,961	\$ 177,145	\$ 137,776	\$ 28,875	\$ 88,589

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, 2020

	Local Road and Street	Major Moves Construction	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating
Cash and investments - beginning	\$ 815,775	\$ 16,099,056	\$ 21,648	\$ 45,409	\$ 2,984,714	\$ 85,631
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	36,466	-
Intergovernmental receipts	496,366	-	-	-	2,030,805	-
Charges for services	-	-	-	-	6,875	18,514
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,123	968,465	7,733	22,459	979,800	69,510
Total receipts	497,489	968,465	7,733	22,459	3,053,946	88,024
Disbursements:						
Personal services	-	-	-	-	1,507,311	5,550
Supplies	-	-	-	12,665	973,969	6,472
Other services and charges	-	-	5,322	-	237,413	32,924
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	252,839	6,604	-	-	296,978	4,406
Other disbursements	-	-	-	-	-	2,534
Total disbursements	252,839	6,604	5,322	12,665	3,015,671	51,886
Excess (deficiency) of receipts over disbursements	244,650	961,861	2,411	9,794	38,275	36,138
Cash and investments - ending	\$ 1,060,425	\$ 17,060,917	\$ 24,059	\$ 55,203	\$ 3,022,989	\$ 121,769

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, 2020

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 53,297	\$ 1,410,476	\$ 597,906	\$ 207,671	\$ 36,679	\$ 12,330
Receipts:						
Taxes	-	-	242,711	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,425	-	190,886	-
Charges for services	27,610	-	-	21,244	-	-
Fines and forfeits	-	9,627	-	-	-	3,344
Other receipts	-	400,000	3,931	111,858	-	1,000
Total receipts	27,610	409,627	266,067	133,102	190,886	4,344
Disbursements:						
Personal services	-	-	-	68,545	-	-
Supplies	-	-	10,581	1,828	1,200	434
Other services and charges	-	92,046	221,644	5,642	102,000	1,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,887	-	916	13,271	-
Other disbursements	-	-	-	-	51,000	-
Total disbursements	-	93,933	232,225	76,931	167,471	1,434
Excess (deficiency) of receipts over disbursements	27,610	315,694	33,842	56,171	23,415	2,910
Cash and investments - ending	\$ 80,907	\$ 1,726,170	\$ 631,748	\$ 263,842	\$ 60,094	\$ 15,240

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, 2020

	Sheriffs Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 45,795	\$ 33,669	\$ 103,799	\$ 83,212	\$ 3,327	\$ 665,864
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	9,855	-	-	-	-	-
Other receipts	-	6,346	129,272	41,920	66,320	444,840
Total receipts	9,855	6,346	129,272	41,920	66,320	444,840
Disbursements:						
Personal services	10,000	-	-	4,930	-	-
Supplies	-	-	-	7,729	-	-
Other services and charges	-	-	105,068	1,479	69,647	696,259
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	34,705	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,000	-	105,068	48,843	69,647	696,259
Excess (deficiency) of receipts over disbursements	(145)	6,346	24,204	(6,923)	(3,327)	(251,419)
Cash and investments - ending	\$ 45,650	\$ 40,015	\$ 128,003	\$ 76,289	\$ -	\$ 414,445

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, 2020

	Local Health Department Trust Account	Unsafe Building	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 108,267	\$ 39,096	\$ -	\$ 15,905	\$ 20,603	\$ 61,149
Receipts:						
Taxes	-	-	-	-	-	514,329
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,911	-	24,275	-	-	41,158
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	7,086	8,530	145
Total receipts	21,911	-	24,275	7,086	8,530	555,632
Disbursements:						
Personal services	32,480	-	-	-	-	396,243
Supplies	-	-	-	2,618	-	61,189
Other services and charges	7,688	4,800	-	5,107	1,057	35,308
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	24,275	-	-	35,562
Other disbursements	-	-	-	-	-	-
Total disbursements	40,168	4,800	24,275	7,725	1,057	528,302
Excess (deficiency) of receipts over disbursements	(18,257)	(4,800)	-	(639)	7,473	27,330
Cash and investments - ending	\$ 90,010	\$ 34,296	\$ -	\$ 15,266	\$ 28,076	\$ 88,479

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, 2020

	Statewide 911	LOIT Special Distribution	Supplemental Adult Probation Services	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	County User Fee
Cash and investments - beginning	\$ 224,862	\$ 261,875	\$ 137,514	\$ 25,024	\$ 45,342	\$ 66,730
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	518,111	-	69,111	-	1,700	-
Fines and forfeits	-	-	34,125	4,320	9,920	-
Other receipts	-	-	-	-	-	-
Total receipts	518,111	-	103,236	4,320	11,620	-
Disbursements:						
Personal services	479,581	-	42,654	-	-	-
Supplies	-	-	46	-	1,075	-
Other services and charges	-	-	4,300	3,360	9,698	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	136,468	-	-	-	-
Total disbursements	479,581	136,468	47,000	3,360	10,773	-
Excess (deficiency) of receipts over disbursements	38,530	(136,468)	56,236	960	847	-
Cash and investments - ending	\$ 263,392	\$ 125,407	\$ 193,750	\$ 25,984	\$ 46,189	\$ 66,730

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, 2020

	Drain Maintenance	EMA Donation	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 1,244,880	\$ -	\$ 7,250	\$ -	\$ 687	\$ 4,119
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	241,678	7,000	3,627,606	26,307,757	51,075	345,429
Total receipts	241,678	7,000	3,627,606	26,307,757	51,075	345,429
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,596	-	-	-	-
Other services and charges	245,740	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	65,842	-	3,627,614	26,307,757	51,097	339,536
Total disbursements	311,582	2,596	3,627,614	26,307,757	51,097	339,536
Excess (deficiency) of receipts over disbursements	(69,904)	4,404	(8)	-	(22)	5,893
Cash and investments - ending	\$ 1,174,976	\$ 4,404	\$ 7,242	\$ -	\$ 665	\$ 10,012

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, 2020

	CVET Agency	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 248,925	\$ 5,200	\$ 15,755
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	22,137	76,055
Other receipts	140,067	102,152	187,835	1,686,675	-	-
Total receipts	140,067	102,152	187,835	1,686,675	22,137	76,055
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	140,067	102,152	187,835	1,677,533	18,548	82,656
Total disbursements	140,067	102,152	187,835	1,677,533	18,548	82,656
Excess (deficiency) of receipts over disbursements	-	-	-	9,142	3,589	(6,601)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 258,067	\$ 8,789	\$ 9,154

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, 2020

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 515	\$ 730	\$ 242	\$ -	\$ 855	\$ 41
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,425	6,310	3,365	-	5,333	372
Fines and forfeits	-	-	-	925	-	-
Other receipts	-	-	-	-	-	-
Total receipts	2,425	6,310	3,365	925	5,333	372
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,665	6,295	2,940	675	5,223	373
Total disbursements	2,665	6,295	2,940	675	5,223	373
Excess (deficiency) of receipts over disbursements	(240)	15	425	250	110	(1)
Cash and investments - ending	\$ 275	\$ 745	\$ 667	\$ 250	\$ 965	\$ 40

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, 2020

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares
Cash and investments - beginning	\$ 250	\$ 110	\$ -	\$ -	\$ 48,254	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	950	-	244	219,943	451,924	9,648,318
Total receipts	950	-	244	219,943	451,924	9,648,318
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	500,178	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,050	-	244	219,943	-	9,648,318
Total disbursements	1,050	-	244	219,943	500,178	9,648,318
Excess (deficiency) of receipts over disbursements	(100)	-	-	-	(48,254)	-
Cash and investments - ending	\$ 150	\$ 110	\$ -	\$ -	\$ -	\$ -

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, 2020

	LIT - Public Safety	Parks - LCCF Grant - Forest School	93,268 Immunization Grant 20-21	20,019/93,323 COVID Testing	Opioid Grant 2020-2021	97,067 Homeland Sec - Grant EMA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,711	100,000	60,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,412,080	5,420	-	-	-	-
Total receipts	2,412,080	5,420	2,711	100,000	60,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,383	50,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	408	-	-	43,285
Other disbursements	2,412,080	-	-	-	-	-
Total disbursements	2,412,080	-	2,791	50,000	-	43,285
Excess (deficiency) of receipts over disbursements	-	5,420	(80)	50,000	60,000	(43,285)
Cash and investments - ending	\$ -	\$ 5,420	\$ (80)	\$ 50,000	\$ 60,000	\$ (43,285)

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, 2020

	20.615 911 Grant Program	16.607 Sheriff Dept Vests	21.019 Coronavirus Relief	21.019 COVID - Safety Awareness	Sheriff - LCCF Grant - Tactical Bags	Community Correct 2020-Probation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	85,134	6,600	1,276,013	-	-	64,575
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	8,083	-
Total receipts	85,134	6,600	1,276,013	-	8,083	64,575
Disbursements:						
Personal services	-	-	-	16,268	-	50,181
Supplies	-	-	11,103	810	-	-
Other services and charges	-	-	6,219	-	-	6,792
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	85,134	6,600	24,108	-	8,083	-
Other disbursements	-	-	1,234,583	-	-	-
Total disbursements	85,134	6,600	1,276,013	17,078	8,083	56,973
Excess (deficiency) of receipts over disbursements	-	-	-	(17,078)	-	7,602
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (17,078)	\$ -	\$ 7,602

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, 2020

	Community Crossing Grant 19/20	Sheriff's Commissary	Prosecutor's Bad Check Fund	Clerk's Trust Account	Sheriff's Inmate Trust Account	Treasurer's After Settlement Collections
Cash and investments - beginning	\$ -	\$ 44,048	\$ 679	\$ 266,230	\$ 12,500	\$ 1,113,075
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	407,789	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	136,468	114,426	14,166	1,550,608	204,055	1,284,421
Total receipts	544,257	114,426	14,166	1,550,608	204,055	1,284,421
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	544,257	-	-	-	-	-
Other disbursements	-	92,933	14,044	1,451,898	206,769	1,113,075
Total disbursements	544,257	92,933	14,044	1,451,898	206,769	1,113,075
Excess (deficiency) of receipts over disbursements	-	21,493	122	98,710	(2,714)	171,346
Cash and investments - ending	\$ -	\$ 65,541	\$ 801	\$ 364,940	\$ 9,786	\$ 1,284,421

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	Convention Recreation & Visitor Tax Commission	Jury Pay	LIT Public Safety - County Share	Motor Vehicle Highway - Restricted	Omitted Property Audits	Adult Probation Administrative
Cash and investments - beginning	\$ 245,439	\$ 94,302	\$ 815,667	\$ 332,437	\$ 25,361	\$ 13,246
Receipts:						
Taxes	-	-	1,896,570	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,652,211	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	15,915
Other receipts	524,400	4,310	18,319	-	50,708	-
Total receipts	524,400	4,310	1,914,889	1,652,211	50,708	15,915
Disbursements:						
Personal services	-	-	1,017,037	-	-	-
Supplies	-	534	-	1,084,691	-	1,226
Other services and charges	-	4,701	357,500	2,645	5,860	11,708
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	56,182	-	-	-
Other disbursements	525,288	-	-	-	-	-
Total disbursements	525,288	5,235	1,430,719	1,087,336	5,860	12,934
Excess (deficiency) of receipts over disbursements	(888)	(925)	484,170	564,875	44,848	2,981
Cash and investments - ending	\$ 244,551	\$ 93,377	\$ 1,299,837	\$ 897,312	\$ 70,209	\$ 16,227

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	Drug Court Program	Law Enforcement Continuing Ed	Canine Donation	Immunization Donation	Gifts to Animal Shelter	Economic Development Area #1
Cash and investments - beginning	\$ 6,850	\$ 2,418	\$ 14,332	\$ 67,983	\$ -	\$ 265,574
Receipts:						
Taxes	-	-	-	-	-	37,068
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	15,166	8	-	-	-	-
Other receipts	-	6,585	4,130	46,070	74	-
Total receipts	15,166	6,593	4,130	46,070	74	37,068
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	139	-	453	36,585	-	-
Other services and charges	3,968	7,506	2,436	9,128	-	67
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	10,500	2,261	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,107	7,506	13,389	47,974	-	67
Excess (deficiency) of receipts over disbursements	11,059	(913)	(9,259)	(1,904)	74	37,001
Cash and investments - ending	\$ 17,909	\$ 1,505	\$ 5,073	\$ 66,079	\$ 74	\$ 302,575

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
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	Economic Development Area #2	Economic Development Area #3	Economic Development Area #4	Jail Lease Rental	General Obligation Bond	Self Insurance
Cash and investments - beginning	\$ 1,013,761	\$ 402,391	\$ 24,018	\$ 332,295	\$ 51,464	\$ 1,063,562
Receipts:						
Taxes	310,174	59,100	4,897	489,220	48,167	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	39,043	3,847	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	38	1,791,699
Total receipts	310,174	59,100	4,897	528,263	52,052	1,791,699
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	67	67	-	641,000	750	-
Debt service - principal and interest	-	-	-	-	101,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,770,845
Total disbursements	67	67	-	641,000	101,750	1,770,845
Excess (deficiency) of receipts over disbursements	310,107	59,033	4,897	(112,737)	(49,698)	20,854
Cash and investments - ending	\$ 1,323,868	\$ 461,424	\$ 28,915	\$ 219,558	\$ 1,766	\$ 1,084,416

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LAGRANGE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Self Insurance Clearing	Contractor Registration	Gazebo	Summer Day Camp Program	Zoning Compliance Cert. Fee	Pretrial Diversion
Cash and investments - beginning	\$ 44,773	\$ 24,428	\$ 158	\$ 5,395	\$ 82,985	\$ 127,015
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	52,997	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	30	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,255,941	42,370	-	-	-	24,852
Total receipts	1,255,941	42,370	30	-	52,997	24,852
Disbursements:						
Personal services	-	38,581	-	-	-	13,460
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	26,445	2,225
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,063
Other disbursements	1,238,949	-	-	-	-	-
Total disbursements	1,238,949	38,581	-	-	26,445	21,748
Excess (deficiency) of receipts over disbursements	16,992	3,789	30	-	26,552	3,104
Cash and investments - ending	\$ 61,765	\$ 28,217	\$ 188	\$ 5,395	\$ 109,537	\$ 130,119

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	Deferral Program	Information Technology Equipment	Electronic Map Generation	Drug Court Grant and Donation	Courthouse Restoration	Special Vehicle Inspection
Cash and investments - beginning	\$ 65,287	\$ 1,671	\$ 2,122	\$ 33,123	\$ 5,225	\$ 11,310
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	135	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,358	1,475	-	10,000	-	1,165
Total receipts	32,358	1,475	135	10,000	-	1,165
Disbursements:						
Personal services	31,051	-	-	13,847	-	-
Supplies	1,483	-	-	331	2,007	-
Other services and charges	16,650	-	-	1,583	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	357	1,272	-	930	-	4,776
Other disbursements	1,829	-	-	-	-	-
Total disbursements	51,370	1,272	-	16,691	2,007	4,776
Excess (deficiency) of receipts over disbursements	(19,012)	203	135	(6,691)	(2,007)	(3,611)
Cash and investments - ending	\$ 46,275	\$ 1,874	\$ 2,257	\$ 26,432	\$ 3,218	\$ 7,699

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LAGRANGE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
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	GED Program	Shop with a Cop	Critical Response Team	Sheriff Continuing Education	Rape Aggression Defense	Dive Team
Cash and investments - beginning	\$ 11,965	\$ 13,285	\$ 13,897	\$ 176	\$ 974	\$ 822
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,000	2,105	-	1,823	-	-
Total receipts	5,000	2,105	-	1,823	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,164	500	-	-	-
Other services and charges	473	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	473	1,164	500	-	-	-
Excess (deficiency) of receipts over disbursements	4,527	941	(500)	1,823	-	-
Cash and investments - ending	\$ 16,492	\$ 14,226	\$ 13,397	\$ 1,999	\$ 974	\$ 822

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	Work Release Maintenance Fee	Sheriff D&E Fund	Honor Guard	Health & Safety Day Camp	Lagrange County Redevelopment Comm	Lambright Property
Cash and investments - beginning	\$ 11,200	\$ 1,374	\$ 13,601	\$ 5,920	\$ 152,410	\$ 103,673
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	17,063
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,605	-	-	-	-	283
Total receipts	4,605	-	-	-	-	17,346
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	3,126	-	752	33	-	4,423
Other services and charges	1,306	-	-	-	-	6,401
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	429	-	-	-	-	280
Other disbursements	-	-	-	-	-	-
Total disbursements	4,861	-	752	33	-	11,104
Excess (deficiency) of receipts over disbursements	(256)	-	(752)	(33)	-	6,242
Cash and investments - ending	\$ 10,944	\$ 1,374	\$ 12,849	\$ 5,887	\$ 152,410	\$ 109,915

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	Anti-discrimination Ed & Compliance	Revolving Loan	Home Detention Program	Alcohol & Drug Court Program	Hospital Non Expendable Principal	Rogers Home Principal
Cash and investments - beginning	\$ -	\$ 1,400,385	\$ 18,964	\$ 36,110	\$ 274,541	\$ 165,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	6,300	-	-
Other receipts	1,000	18,322	-	-	38,012	-
Total receipts	1,000	18,322	-	6,300	38,012	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,500	7,870	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	8,500	7,870	-	-
Excess (deficiency) of receipts over disbursements	1,000	18,322	(8,500)	(1,570)	38,012	-
Cash and investments - ending	\$ 1,000	\$ 1,418,707	\$ 10,464	\$ 34,540	\$ 312,553	\$ 165,550

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	Rogers Home Income	Cloid Duff Trust	Myrtle M. Greenwalt Trust	Myrtle Greenwalt Trust Interest	Excise	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 60,175	\$ 49,179	\$ 1,790	\$ 55	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	589	467	-	-	1,357,312	2,412,080
Total receipts	589	467	-	-	1,357,312	2,412,080
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	13,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,357,312	2,412,080
Total disbursements	13,000	-	-	-	1,357,312	2,412,080
Excess (deficiency) of receipts over disbursements	(12,411)	467	-	-	-	-
Cash and investments - ending	\$ 47,764	\$ 49,646	\$ 1,790	\$ 55	\$ -	\$ -

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
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	LIT Special Distribution	10.557 WIC PC 2017/2018	10.557 WIC	10.557 WIC NSA 2019 / 2020	10.557 WIC Breastfeeding	20.526 Council on Aging Bus
Cash and investments - beginning	\$ -	\$ (1,294)	\$ -	\$ (20,313)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,494	-	89,648	-	81,120
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,629,490	-	-	-	-	-
Total receipts	2,629,490	6,494	-	89,648	-	81,120
Disbursements:						
Personal services	-	5,567	17,758	77,055	1,299	-
Supplies	-	-	-	726	-	-
Other services and charges	-	443	169	5,405	75	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,629,490	-	-	-	-	81,120
Total disbursements	2,629,490	6,010	17,927	83,186	1,374	81,120
Excess (deficiency) of receipts over disbursements	-	484	(17,927)	6,462	(1,374)	-
Cash and investments - ending	\$ -	\$ (810)	\$ (17,927)	\$ (13,851)	\$ (1,374)	\$ -

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	16,575 Victims Crime Act 2018-2020	93,074 Public Health Grant 2016/2017	93,074 Public Health Grant 2017/2018	97,047 Pre-Disaster Mitigation	Bio-Terrorism Grant	93,563 County IV-D Incentive
Cash and investments - beginning	\$ (10,942)	\$ -	\$ -	\$ -	\$ 18,318	\$ 31,729
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	43,874	-	12,245	1,738	-	8,767
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,829	-	-	-	-	-
Total receipts	45,703	-	12,245	1,738	-	8,767
Disbursements:						
Personal services	34,092	-	-	-	-	-
Supplies	375	-	-	-	-	-
Other services and charges	294	16,749	12,245	1,738	-	5,200
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	34,761	16,749	12,245	1,738	-	5,200
Excess (deficiency) of receipts over disbursements	10,942	(16,749)	-	-	-	3,567
Cash and investments - ending	\$ -	\$ (16,749)	\$ -	\$ -	\$ 18,318	\$ 35,296

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LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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REGULATORY BASIS  
For the Year Ended December 31, 2020

	93,563 Prosecutor IV-D Incentive Oct 99	93,563 Clerk IV-D Incentive Oct 99	15,916 Land & Water Conservation Grant	Pine Knob Park Restoration	Great Lakes Restore Initiative	Council on Aging Trans. Grant
Cash and investments - beginning	\$ 26,367	\$ 13,463	\$ 15,000	\$ (38,198)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,186	8,767	35,000	38,198	261,947	425,819
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	13,186	8,767	35,000	38,198	261,947	425,819
Disbursements:						
Personal services	594	-	-	-	-	-
Supplies	226	-	-	-	-	-
Other services and charges	6,666	7,815	-	-	6,922	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,777	-	-	-	255,025	-
Other disbursements	-	-	-	-	-	425,819
Total disbursements	11,263	7,815	-	-	261,947	425,819
Excess (deficiency) of receipts over disbursements	1,923	952	35,000	38,198	-	-
Cash and investments - ending	\$ 28,290	\$ 14,415	\$ 50,000	\$ -	\$ -	\$ -

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, 2020

	Problem Solving Court Grant	93,788 Indiana State Opioid Response	JDAI Comm. Corrections 18/19	JDAI Comm. Corrections 17/18	Community Corrections Grant	Totals
Cash and investments - beginning	\$ -	\$ 60,000	\$ -	\$ (9,819)	\$ 39,659	\$ 52,342,338
Receipts:						
Taxes	-	-	-	-	-	17,942,411
Licenses and permits	-	-	-	-	-	1,305,958
Intergovernmental receipts	10,000	-	36,962	23,854	-	8,681,572
Charges for services	-	-	-	-	-	998,573
Fines and forfeits	-	-	-	-	-	280,005
Other receipts	-	4,012	-	-	-	64,756,054
Total receipts	10,000	4,012	36,962	23,854	-	93,964,573
Disbursements:						
Personal services	-	2,050	-	-	6,786	11,437,393
Supplies	-	300	-	6,870	-	2,601,737
Other services and charges	6,509	9,135	35,545	4,316	-	8,018,487
Debt service - principal and interest	-	-	-	-	-	101,000
Capital outlay	-	-	824	2,780	-	3,340,314
Other disbursements	-	-	-	-	-	61,082,012
Total disbursements	6,509	11,485	36,369	13,966	6,786	86,580,943
Excess (deficiency) of receipts over disbursements	3,491	(7,473)	593	9,888	(6,786)	7,383,630
Cash and investments - ending	\$ 3,491	\$ 52,527	\$ 593	\$ 69	\$ 32,873	\$ 59,725,968

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 by category as follows:

*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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, 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 by category as follows:

*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.

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

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*H. Capital Assets*

Capital assets, which include land, construction in progress, buildings, improvements other than buildings, machinery, equipment, vehicles, books, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the capital asset schedule contained in the supplemental information. Items are capitalized when their value exceeds the threshold established by the County and its estimated useful life is greater than one year.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Donated assets, donated works of art, historical treasures, and similar assets and capital assets received in a service concession arrangement are reported at acquisition value. Renovations to buildings and other improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are considered an operating expense.

**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.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

**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, if established, would be included in the financial statement. Participation in a risk pool is an arrangement by which governments pool risks and funds and share in the cost of losses.

**Note 6. Long-term Debt**

*Changes in Long-term Debt*

Changes in long-term obligations for the year ended December 31, 2020, are as follows:

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Description of Debt		Beginning Principal Balance 01-01-20	Principal Additions	Principal Reductions	Ending Principal Balance 12-31-20	Principal and Interest Due Within One Year
Type	Purpose					
Governmental Activities:						
General Obligation Bonds	Technology Purchases	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -

**Note 7. Leases**

The County has entered into the following leases. The purpose, lease terms, and amounts due within one year as of December 31, 2020, are as follows:

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
LaGrange County Jail Building Corporation	Construction of County Jail	\$ 420,000	02-24-15	10-01-21

**Note 8. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

PERF DB is a cost-sharing, multiple-employer defined benefit fund providing retirement, disability, and survivor benefits to full-time employees of the State of Indiana not covered by another plan and those political subdivisions (counties, cities, townships, and other governmental units) that elect to participate in the retirement fund. Administration of the fund is generally in accordance with IC 5-10.2, IC 5-10.3, IC 5-10.5, 35 IAC 1.2, and other Indiana pension law. PERF DB is a component of the Public Employees' Hybrid plan (PERF Hybrid).

PERF Hybrid consists of two components: PERF DB, the monthly employer-funded defined benefit component, along with the Public Employees' Hybrid Members Defined Contribution Account (PERF DC), a member-funded account. First time new employees hired by the State, or a participating political subdivision who offers a choice, have a one-time election to join either the PERF Hybrid plan or PERF My Choice: Retirement Savings Plan for Public Employees (PERF MC DC). Refer to the description of defined contribution funds for discussion of both the PERF DC and PERF MC DC accounts. A new hire that is an existing member of PERF Hybrid and was not given the option for the PERF MC DC plan is given the option to elect PERF MC DC or remain in PERF Hybrid.

*Eligibility for Pension Benefit Payment*

**Full Retirement Benefit**

- At age 65 with at least 10 years of creditable service (eight years for certain elected officials).
- At age 60 with at least 15 years of creditable service, and at age 55 if age and creditable service total at least 85 ("Rule of 85").

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

- At age 55 with 20 years of creditable service and active as an elected official in the PERF-covered position.
- At age 70 with 20 years of creditable service and still active in the PERF-covered position.

**Early Retirement Benefit**

Age 50 and minimum of 15 years of creditable service (44 percent of full benefit at age 50, increasing five percent per year up to 89 percent at age 59).

**Disability Benefit**

An active member qualifying for Social Security disability with five years of creditable service may receive an unreduced retirement benefit for the duration of their disability (minimum of \$180 per month).

**Survivor Benefit**

While in active service, a spouse or dependent beneficiary of a member with a minimum of 15 years of creditable service receives a benefit as if the member retired the later of age 50 or the age the day before the member's death.

While receiving a benefit, a spouse or dependent receives the benefit associated with the member's selected form of payment: Five Year Certain & Life, Joint with 100 percent Survivor Benefits, Joint with Two-Thirds Survivor Benefits, or Joint with One-Half Survivor Benefits.

*Contribution Rates*

Contributions are determined by the Board based on an actuarial valuation. Employers contribute 11.2 percent of covered payroll, with 0.43 percent funding a supplemental reserve account for postretirement benefits. Contributions from employers with PERF MC DC plan members, who either currently offer or have offered PERF Hybrid, fund PERF DB's unfunded liability at 8.2 percent of covered payroll for the State and 7.4 percent for political subdivisions. No member contributions are required.

*Benefit Formula & Postretirement Benefit Adjustment*

Lifetime Annual Benefit = Years of Creditable Service x Average Highest Five-Year Annual Salary x 1.1 percent (minimum of \$180 per month). Average annual compensation is outlined in IC 5-10.2-4-3 and includes compensation of not more than \$2,000 received from the employer in severance.

Postretirement benefit increases are granted on an ad hoc basis pursuant to IC 5-10.2-12.4 and administered by the Board. For the year ended June 30, 2019, postretirement benefits of \$29.6 million were issued to members as a 13th check.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS issues a publicly available stand-alone financial report that includes financial statements and required supplemental information for the plan as a whole. This report may be obtained by emailing [questions@inprs.in.gov](mailto:questions@inprs.in.gov), by visiting [www.in.gov/inprs](http://www.in.gov/inprs), or by writing the following:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204

*Actuarial Assumptions*

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Future Salary Increases (including inflation)	2.25% - 4.25%
Inflation	2.25%
Cost of Living Increases	2020-2021 - 13th check, 2022 - 0.4% compounded annually

Mortality rates for healthy and disabled members were based on the RP-2014 Total Data Set Mortality Tables, with Social Security Administration generational improvement scale from 2006 and RP-2014 Disability Mortality Tables, with Social Security Administration's 2014 Trustee Report.

The most recent comprehensive experience study was completed in 2015, and was based on member experience between June 30, 2010 and June 30, 2014. The demographic assumptions were updated as needed for the June 30, 2019 actuarial valuation.

The long-term return expectation for the INPRS defined benefit retirement plans has been determined by using a building-block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. In order to determine the expected long-term nominal rate of return, the asset class geometric real returns are projected for a 30-year time horizon. These returns are combined with a projected covariance matrix and the target asset allocations to create a range of expected long-term real rates of return for the portfolio. A range of possible expected long-term rates of return is created by adding the forecasted inflation to the expected long-term real rates of return. This range ultimately supports the long-term expected rate of return assumption of 6.75 percent selected by the Board as the discount rate. The assumption is a long-term assumption and is not expected to change with small fluctuations in the underlying inputs, but may change with a fundamental shift in the underlying market factors or significant asset allocation change.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Global Asset Class	Long-Term Expected Real Rate of Return (Geometric Basis)	Target Asset Allocation
Public Equity	4.9 %	22.0 %
Private Markets	7.0	14.0
Fixed Income - Ex Inflation-Linked	2.5	20.0
Fixed Income - Inflation-Linked	1.3	7.0
Commodities	2.0	8.0
Real Estate	6.7	7.0
Absolute Return	2.9	10.0
Risk Parity	5.3	12.0
Total		<u>100 %</u>

*Discount Rate*

The total pension liability for each defined benefit pension plan was calculated using the long-term expected rate of return of 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers, and, where applicable, from members, would at the minimum be made at the actuarially determined required rates, computed in accordance with the current funding policy adopted by the Board, and contributions required by the State of Indiana (the non-employer contributing entity) would be made as stipulated by Indiana statute. Projected inflows from investment earnings were calculated using the 6.75 percent long-term assumed investment rate of return. Based on those assumptions, each defined benefit pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members, therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

*Net Pension Liability*

As of June 30, 2020, the County reported \$3,581,281 as liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. Member census data as of June 30, 2019, was used in the valuation and adjusted, where appropriate, to reflect changes between June 30, 2019 and June 30, 2020. Standard actuarial roll forward techniques were then used to project the total pension liability computed as of June 30, 2019 to the June 30, 2020 measurement date.

*Public Employees' Defined Contribution Account (PERF DC)*

PERF DC is a multiple-employer defined contribution fund providing retirement benefits to full-time employees of the State of Indiana not covered by another plan and those political subdivisions (counties, cities, townships, and other governmental units) that elected to participate in the retirement fund. Administration of the account is generally in accordance with IC 5-10.2, IC 5-10.3, 35 IAC 1.2, and other Indiana pension law.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

PERF DC fund provides supplemental defined contribution benefits under the PERF Hybrid plan. Refer to the description of defined benefit funds for discussion of the PERF Hybrid plan.

First time new employees hired by the State of Indiana or a political subdivision that offers a choice have a one-time election to join either PERF Hybrid or PERF My Choice. A state rehired that is an existing member of PERF Hybrid plan and was not given the option for PERF My Choice is given the option to elect PERF My Choice or remain in PERF Hybrid.

*Contribution Rates*

Member contributions under PERF DC are set by statute and the Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary post-tax member contributions up to 10 percent of their compensation can be made solely by the member.

*Retirement & Termination Benefit*

Members are entitled to the sum total of vested contributions plus earnings 30 days after separation from employment (retirement, termination, disability, or death). The amount may be paid in a lump sum, partial lump sum, direct rollover to another eligible retirement plan, or a monthly annuity (in accordance with INPRS requirements). PERF DC members are 100 percent vested in their account balance.

*Disability Benefit*

Upon providing proof of the member's qualification for Social Security disability benefits, the member is entitled to the sum total of contributions plus earnings. The amount can be paid in a full or partial withdrawal as a lump sum, direct rollover to another eligible retirement plan, or a monthly annuity (in accordance with INPRS requirements).

*Survivor Benefit*

Beneficiary is entitled to the sum total of contributions plus earnings. The amount can be paid in a lump sum, direct rollover to another eligible retirement plan, or a monthly annuity (in accordance with INPRS requirements)

**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. 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)

*Retirement Benefits*

The plan provides the following benefits to plan members and beneficiaries: retirement income, death benefits, and disability benefits. Plan members are considered fully vested in the plan when 10-year cliff vesting.

The following shows the current number of plan participants at December 31, 2019:

Active Employees that are Vested	10
Active Employees that are Not Vested	9
Separated Employees that are Vested	2
Current Number of Retirees	13

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2019, the employees' contribution was 3.00 percent calculated as a percentage of payroll; the County's contribution was 39.20 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Projected Future Salary Increases	4.00%
Cost of Living Adjustments	3.00%

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study dated January 1, 2020.

*Net Pension Liability*

As of December 31, 2019, the total pension liability of the County was \$8,090,413. The net pension liability was \$2,257,766.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 36-8-10-17) for full-time police officers. 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.

*Benefits*

The plan provides the following benefits to plan members and beneficiaries: death benefits, life insurance, and disability benefits. Plan members are considered fully vested in the plan when terms are met.

The following shows the current number of plan participants at December 31, 2019:

Active Employees that are Vested	19
Active Employees that are Not Vested	0
Separated Employees that are Vested	0
Current Number of Retirees	1

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2019, the employees' contribution was 0.00 percent calculated as a percentage of payroll; the County's contribution was 1.20 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Projected Future Salary Increases	4.00%
Cost of Living Adjustments	0.00%

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study dated January 1, 2020.

*Net Pension Asset*

As of December 31, 2019, the total pension liability of the County was \$179,149. The net pension asset was \$91,631.

**Note 9. Interfund Activity**

Interfund transfer activity for the year ended December 31, 2020, is as follows:

Transfer From	Transfer to							Total
	Motor Vehicle Highway	Rainy Day	General Drain Improvement	Anti-discrimination Ed & Compliance	Community Crossing Grant 19-20	16.575 Victims Crime Act 2018-2020	General	
General	\$ 903,161	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,161
Riverboat	-	-	50,000	1,000	-	-	-	51,000
LIT Special Distribution	-	-	-	-	136,468	-	-	136,468
Drain Maintenance	-	-	65,842	-	-	-	-	65,842
Deferral Program	-	-	-	-	-	1,829	-	1,829
21.019 Coronavirus Relief	-	-	-	-	-	-	1,234,582	1,234,582
<b>Totals</b>	<b>\$ 903,161</b>	<b>\$ 400,000</b>	<b>\$ 115,842</b>	<b>\$ 1,000</b>	<b>\$ 136,468</b>	<b>\$ 1,829</b>	<b>\$ 1,234,582</b>	<b>\$ 2,792,881</b>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted receipts collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The County transferred \$903,161 from the General fund to the Motor Vehicle Highway fund for buggy plate fees collected during the year. The County transferred \$400,000 from the General fund to the Rainy Day fund to move excess appropriated funds at year-end. The County transferred \$50,000 from the Riverboat fund and \$65,842 from the Drain Maintenance fund to the General Drain Improvement fund for County drainage projects. The \$50,000 transfer from the Riverboat fund to the General Drain Improvement fund was later corrected due to the transfer being unallowed. The County transferred \$136,468 from the LIT Special Distribution fund to the Community Crossings Grant 19/20 fund for required matching funds. The County transferred \$1,234,582 from the 21.019 Coronavirus Relief fund to the General fund to reimburse the coronavirus-related General fund expenditures that the County submitted to the State of Indiana. The County transferred \$1,000 from the Riverboat fund to the Anti-discrimination Ed & Compliance fund to establish the Anti-discrimination Ed & Compliance fund. The County transferred \$1,829 from Deferral Program fund to the 16.575 Victims Crime Act 2018-2020 fund as their matching contribution per the grant agreement.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 10. Deficit Fund Balances**

The following funds have deficit fund balances at December 31, 2020:

Fund Name	Balance as of 12-31-20
93.268 Immunization Grant 20-21	\$ (80)
10.557 WIC PC 2017/2018	(810)
10.557 WIC Breastfeeding	(1,374)
10.557 WIC NSA 2019/2020	(13,851)
93.074 Public Health Grant 2016/2017	(16,749)
21.019 COVID - Safety Awareness	(17,078)
10.557 WIC	(17,927)
97.067 Homeland Sec - Grant EMA	(43,285)
Total deficit fund balance	\$ (111,154)

The reason for the deficit fund balances is that these funds are all set up for reimbursable grants and the reimbursement for expenditures made by the County were not received as of December 31, 2020.

**Note 11. Restatements**

For the year ended December 31, 2020, certain changes have been made to some of the beginning balances of the financial statement of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2019	Prior Period Adjustment	Balance as of January 1, 2020
Cumulative Capital Development	\$ 1,277,951	\$ 100,000	\$ 1,377,951
97.067 Homeland Sec - Grant EMA	100,000	(100,000)	-
Tax Sale Redemption	4,823	(1,496)	3,327
Tax Sale Surplus	664,368	1,496	665,864

**Note 12. Holding Corporation**

The County has entered into a capital lease with the LaGrange County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$641,000.

#### 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  
SCHEDULE OF CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance 01-01-20	Additions	Reductions	Ending Balance 12-31-20
Governmental Activities:				
Land	\$ 3,435,763	\$ 257,273	\$ -	\$ 3,693,036
Building	9,972,589	-	-	9,972,589
Improvement	1,485,360	-	-	1,485,360
Infrastructure	94,241,045	16,210	-	94,257,255
Machinery	11,657,327	3,220,338	1,834,057	13,043,608
Total Governmental Activities	<u>\$ 120,792,084</u>	<u>\$ 3,493,821</u>	<u>\$ 1,834,057</u>	<u>\$ 122,451,848</u>

## 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/>.