

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAGRANGE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/19/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathryn A. Hopper	01-01-21 to 12-31-22
County Treasurer	Jamesi F. Lemon Tammi R. Murray Connie J. Brower	01-01-21 to 01-15-22 01-16-22 to 02-06-22 02-07-22 to 12-31-22
Clerk of the Circuit Court	Kimberly L. Johnson	01-01-21 to 12-31-22
County Sheriff	Jeffery A. Campos	01-01-21 to 12-31-22
County Recorder	Sheila J. Getz	01-01-21 to 12-31-22
President of the Board of County Commissioners	Terry A. Martin	01-01-21 to 12-21-22
President of the County Council	Peter A. Cook Michael G. Strawser	01-01-21 to 03-07-21 03-08-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of LaGrange County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 3, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 9,770,350	\$ 13,524,194	\$ 14,045,666	\$ 9,248,878
Accident Report	7,377	1,015	-	8,392
CEDIT County Share	7,448,231	1,800,364	688,670	8,559,925
City and Town Court Costs	121,523	7,314	-	128,837
Clerk's Records Perpetuation	122,033	20,171	32,486	109,718
Prisoner Reimbursement For Incarceration	217,509	1,181	118,640	100,050
Sales Disclosure - County Share	6,793	11,985	1,888	16,890
Cumulative Bridge	1,700,495	341,082	176,046	1,865,531
Cumulative Capital Development	1,611,718	880,772	441,057	2,051,433
Drug Free Community	24,243	23,360	19,810	27,793
Economic Development Fee	15,758	3,468	-	19,226
Emergency Planning/Right to Know	13,077	4,041	2,100	15,018
Extradition and Sheriff's Assistance	14,937	1,175	3,435	12,677
Firearms Training	16,961	8,830	11,416	14,375
General Drain Improvement	177,145	674,098	195,697	655,546
Health	137,776	421,599	367,929	191,446
Identification Security Protection	28,875	9,042	11,222	26,695
Local Health Maintenance	88,589	33,139	14,877	106,851
Local Road and Street	1,060,425	540,368	89,555	1,511,238
Major Moves Construction	17,060,917	932,669	5,474,273	12,519,313
Medical Care for Inmates	24,059	13,902	9,861	28,100
Misdemeanant	55,203	22,459	19,153	58,509
Motor Vehicle Highway	3,022,989	3,206,073	3,068,985	3,160,077
Park Nonreverting Operating	121,769	65,023	36,744	150,048
Plat Book	80,907	31,380	-	112,287
Rainy Day	1,726,170	263,402	41,413	1,948,159
Recorder's Records Perpetuation	263,842	141,448	69,903	335,387
Riverboat	60,094	300,281	101,200	259,175
Sex and Violent Offender Administration	15,240	3,573	3,864	14,949
Sheriff's Pension Trust	45,650	7,963	30,000	23,613
Supplemental Public Defender Services	40,015	4,983	20,394	24,604
Surplus Tax	128,003	79,237	105,266	101,974
Surveyor's Corner Perpetuation	76,289	45,210	18,970	102,529
Tax Sale Redemption	-	63,736	55,335	8,401
Tax Sale Surplus	414,445	535,877	572,574	377,748
Local Health Department Trust Account	90,010	21,911	41,548	70,373
Unsafe Building	34,296	-	901	33,395
GAL/CASA	-	22,047	22,047	-
Auditors Ineligible Deductions	15,266	10,828	6,871	19,223
County Elected Officials Training	28,076	9,042	4,406	32,712
Park and Recreation	88,479	602,398	544,069	146,808
Statewide 911	263,392	490,687	465,393	288,686
Reassessment	631,748	267,881	350,887	548,742
LOIT Special Distribution	125,407	-	125,407	-
Juvenile Probation Administrative	25,984	5,700	874	30,810
Supplemental Juvenile Probation Services	46,189	10,874	10,318	46,745
County User Fee	66,730	-	-	66,730
Drain Maintenance	1,174,976	413,938	174,183	1,414,731
Payroll Clearing	7,242	3,836,131	3,842,602	771
Settlement	-	27,195,160	27,195,160	-
Wheel Tax	665	49,871	50,214	322
Sur Tax	10,012	360,804	361,808	9,008
CVET Agency	-	143,337	143,337	-
Sewage Collections	-	109,648	109,648	-
Financial Institution Tax	-	232,044	232,044	-
Local Income Tax-Property Tax Relief	258,067	1,486,019	1,693,615	50,471
State Fines and Forfeitures	8,789	21,390	26,130	4,049
Infraction Judgements	9,154	81,571	78,184	12,541
Overweight Vehicle Fines	-	36	-	36
Special Death Benefit	275	3,090	2,930	435
Sales Disclosure - State Share	745	11,985	11,120	1,610
Coroners Training & Con't Education	667	3,529	3,808	388
Interstate Compact - State Share	250	1,200	1,325	125
Mortgage Recording Fees - State Share	965	5,538	5,433	1,070
Sex and Violent Offender Admin - State	40	397	407	30
Child Restraint Violation Fines	150	575	675	50
Inheritance Tax	110	-	-	110
Education Plate Fees Agency	-	244	244	-
Riverboat Revenue Sharing	-	146,868	146,868	-
Innkeepers Tax Collections	-	817,401	731,510	85,891
LIT Certified Shares	-	9,659,012	9,659,012	-
LIT-Public Safety	-	2,414,753	2,414,753	-

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
2101 Supp Adult Probation Services	193,750	106,475	49,036	251,189
EMA Donation	4,404	3,500	4,210	3,694
Drainage Board Operating Fund	-	3,700	-	3,700
Opioid Grant 2021-2022	-	60,000	-	60,000
15.662 Cedar Lake Fen Wetland	-	12,630	12,630	-
14.228 OCRA - EDC - 1ST	-	250,000	250,000	-
Community Corrections-2021 Drug CT	32,873	64,575	85,295	12,153
Community Correct 2022-Drug Court	6,485	-	3,771	2,714
Treasurer's After Settlement Collections	1,284,421	1,237,769	1,284,421	1,237,769
Convention Recreation and Visitor Commission	244,551	790,026	700,000	334,577
Prosecutor's Bad Check Fund	801	3,461	3,712	550
Sheriff's Commissary	65,541	203,560	143,999	125,102
Sheriff's Inmate Trust Account	9,786	368,810	349,299	29,297
Clerk's Trust Account	364,940	2,115,810	1,940,662	540,088
Jury Pay	93,377	3,807	5,855	91,329
LIT Public Safety	1,299,837	1,743,472	1,849,910	1,193,399
Motor Vehicle Highway - Restricted	897,312	1,832,282	1,057,797	1,671,797
Omitted Property Audits	70,209	109,445	32,237	147,417
Adult Probation Administrative	16,227	17,422	10,998	22,651
Drug Court Program	17,909	8,766	9,217	17,458
Law Enforcement Continuing Ed	1,505	6,854	6,878	1,481
Canine Donation	5,073	15,250	6,603	13,720
Immunization Donation	66,079	117,739	42,686	141,132
Gifts to Animal Shelter	74	-	-	74
Economic Development Area #1	302,575	-	302,575	-
Economic Development Area #2	1,323,868	424,202	151,352	1,596,718
Economic Development Area #3	461,424	103,600	65,068	499,956
Economic Development Area #4	28,915	7,679	-	36,594
Jail Lease Rental	219,558	210,964	420,000	10,522
General Obligation Bond	1,766	-	1,766	-
Self Insurance	1,084,416	1,694,769	1,802,050	977,135
Wells Fargo Self Insurance	61,765	1,234,545	1,251,182	45,128
Contractor Registration	28,217	41,475	38,032	31,660
Gazebo	188	190	-	378
Summer Day AMP Program	5,395	4,600	5,129	4,866
Parks - LCCF Grant for Forest School	5,420	-	5,420	-
Zoning Compliance Cert. Fee	109,537	72,516	17,383	164,670
Pretrial Diversion	130,119	29,026	39,978	119,167
Deferral Program	46,275	32,703	17,310	61,668
Information Technology Equipment	1,874	250	-	2,124
Geographic Information System	2,257	1,154	880	2,531
Drug Court Grant and Donation	26,432	120	7,574	18,978
Courthouse Restoration	3,218	-	-	3,218
Special Vehicle Inspection	7,699	1,785	1,516	7,968
GED Program	16,492	5,000	-	21,492
Shop with a Cop	14,226	1,203	1,901	13,528
Critical Response Team	13,397	-	-	13,397
Sheriff Continuing Education	1,999	1,654	250	3,403
Rape Aggression Defense	974	-	-	974
Dive Team	822	-	-	822
Work Release Maintenance Fee	10,944	6,860	3,782	14,022
Sheriff D & E Fund	1,374	200	-	1,574
Honor Guard	12,849	-	-	12,849
Health & Safety Day Camp	5,887	500	-	6,387
Northern IN Criminal Enforcement	-	5,750	-	5,750
LaGrange Co Redevelopment Comm	152,410	-	-	152,410
Lambright Property	109,915	22,211	80,181	51,945
Anti-Discrimination Ed & Compliance	1,000	-	-	1,000
Revolving Loan	1,418,707	18,322	-	1,437,029
Home Detention Program	10,464	-	8,500	1,964
Alcohol & Drug Court Program	34,540	6,850	1,600	39,790
Hospital Non Expendable Principal	312,553	40,696	-	353,249
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	47,764	74	13,000	34,838
Cloid Duff Trust	49,646	83	-	49,729
Myrtle M Greenwalt Trust	1,790	-	-	1,790
Myrtle Greenwalt Trust Interest	55	-	-	55
Excise	-	1,438,418	1,438,418	-
Forest Restoration	-	135	135	-
LIT Economic Development (EDIT)	-	2,414,753	2,414,753	-
LIT Special Distribution	-	408,842	408,842	-
10.557 WIC PC 2017/2018	(810)	811	1,564	(1,563)

LAGRANGE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
10.557 WIC	(17,927)	94,572	76,645	-
10.557 WIC / NSA 2019 / 2020	(13,851)	13,850	19,060	(19,061)
10.557 WIC Breastfeeding	(1,374)	7,103	5,729	-
93.074 Public Health Grant 2016/2017	(16,749)	31,895	15,146	-
93.074 Public Health Grant 2017/2018	-	12,500	12,500	-
93.268 Immunization Grant For 20-21	(80)	23,357	23,453	(176)
21.019/93.323 COVID Testing Grant	50,000	90,320	137,902	2,418
93.268 Immunization & Vaccines for Child	-	30,862	34,983	(4,121)
Opioid Grant for 2020-2021	60,000	-	10,674	49,326
97.067 -19 Homeland Sec Command Vehicle	(43,285)	-	6,271	(49,556)
14.228 OCRA - EDC - 2nd Grant	-	250,000	250,000	-
Bio-terrorism Grant	18,318	-	-	18,318
93.563 County IV-D Incentive	35,296	8,143	5,200	38,239
93.563 Pros IV-D Inc Oct 99	28,290	12,254	11,536	29,008
93.563 Clerk IV-D Inc Oct 99	14,415	8,143	7,800	14,758
21.019 COVID Safety Awareness	(17,078)	18,558	1,480	-
American Recovery Plan COVID Grant	-	3,847,278	40,489	3,806,789
15.916 Land & Water Conservation Grant	50,000	120,148	225,000	(54,852)
Council on Aging Trans. Grant	-	678,992	678,992	-
Problem Solving Court Grant	3,491	10,000	9,991	3,500
Opioid Grant	52,527	-	38,215	14,312
JDAI Comm. Corrections 14/15	593	22,246	22,003	836
JDAI Comm. Corrections 15/16	69	34,375	46,965	(12,521)
Community Correct 2022-Drug CT	7,602	-	4,170	3,432
Community Correct-2021 Probation	-	64,575	53,772	10,803
Community Crossing Grant 19/20	-	1,086,457	735,667	350,790
Totals	<u>\$ 59,725,968</u>	<u>\$ 96,233,244</u>	<u>\$ 93,129,160</u>	<u>\$ 62,830,052</u>

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local 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 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.

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.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 4. Deposits and Investments

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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.

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

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

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 reimbursement grants.

LAGRANGE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with the LaGrange County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$420,000.

Note 9. *Other Postemployment Benefits*

The County provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

OTHER INFORMATION

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, 2021

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 9,770,350	\$ 7,377	\$ 7,448,231	\$ 121,523	\$ 122,033
Receipts:					
Taxes	10,421,690	-	1,787,219	-	-
Licenses and permits	1,278,879	-	-	-	-
Intergovernmental receipts	982,726	-	-	-	-
Charges for services	392,538	-	-	7,314	19,473
Fines and forfeits	76,574	-	-	-	-
Other receipts	371,787	1,015	13,145	-	698
Total receipts	13,524,194	1,015	1,800,364	7,314	20,171
Disbursements:					
Personal services	7,384,717	-	-	-	32,486
Supplies	310,873	-	-	-	-
Other services and charges	4,085,448	-	130,631	-	-
Capital outlay	409,447	-	411,832	-	-
Other disbursements	1,855,181	-	146,207	-	-
Total disbursements	14,045,666	-	688,670	-	32,486
Excess (deficiency) of receipts over disbursements	(521,472)	1,015	1,111,694	7,314	(12,315)
Cash and investments - ending	\$ 9,248,878	\$ 8,392	\$ 8,559,925	\$ 128,837	\$ 109,718

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 217,509	\$ 6,793	\$ 1,700,495	\$ 1,611,718	\$ 24,243
Receipts:					
Taxes	-	-	313,575	749,015	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	26,244	62,695	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,181	11,985	1,263	69,062	23,360
Total receipts	1,181	11,985	341,082	880,772	23,360
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	37,624	-	-
Other services and charges	4,163	1,888	74,949	60,034	19,810
Capital outlay	114,477	-	63,473	381,023	-
Other disbursements	-	-	-	-	-
Total disbursements	118,640	1,888	176,046	441,057	19,810
Excess (deficiency) of receipts over disbursements	(117,459)	10,097	165,036	439,715	3,550
Cash and investments - ending	\$ 100,050	\$ 16,890	\$ 1,865,531	\$ 2,051,433	\$ 27,793

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Economic Development Fee	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 15,758	\$ 13,077	\$ 14,937	\$ 16,961	\$ 177,145
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,041	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,468	-	1,175	8,830	674,098
Total receipts	3,468	4,041	1,175	8,830	674,098
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	11,416	-
Other services and charges	-	2,100	3,435	-	95,697
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	100,000
Total disbursements	-	2,100	3,435	11,416	195,697
Excess (deficiency) of receipts over disbursements	3,468	1,941	(2,260)	(2,586)	478,401
Cash and investments - ending	\$ 19,226	\$ 15,018	\$ 12,677	\$ 14,375	\$ 655,546

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Major Moves Construction
Cash and investments - beginning	\$ 137,776	\$ 28,875	\$ 88,589	\$ 1,060,425	\$ 17,060,917
Receipts:					
Taxes	308,597	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	113,002	-	-	540,172	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,042	33,139	196	932,669
Total receipts	<u>421,599</u>	<u>9,042</u>	<u>33,139</u>	<u>540,368</u>	<u>932,669</u>
Disbursements:					
Personal services	363,289	-	-	-	-
Supplies	-	-	3,428	-	-
Other services and charges	4,640	11,222	11,029	-	-
Capital outlay	-	-	420	89,555	5,474,273
Other disbursements	-	-	-	-	-
Total disbursements	<u>367,929</u>	<u>11,222</u>	<u>14,877</u>	<u>89,555</u>	<u>5,474,273</u>
Excess (deficiency) of receipts over disbursements	<u>53,670</u>	<u>(2,180)</u>	<u>18,262</u>	<u>450,813</u>	<u>(4,541,604)</u>
Cash and investments - ending	<u>\$ 191,446</u>	<u>\$ 26,695</u>	<u>\$ 106,851</u>	<u>\$ 1,511,238</u>	<u>\$ 12,519,313</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 24,059	\$ 55,203	\$ 3,022,989	\$ 121,769	\$ 80,907
Receipts:					
Taxes	-	-	15	-	-
Licenses and permits	-	-	41,813	-	-
Intergovernmental receipts	-	-	2,212,237	-	-
Charges for services	-	-	5,875	27,238	31,380
Fines and forfeits	-	-	-	-	-
Other receipts	13,902	22,459	946,133	37,785	-
Total receipts	13,902	22,459	3,206,073	65,023	31,380
Disbursements:					
Personal services	-	-	1,709,414	556	-
Supplies	-	16,989	1,000,192	6,001	-
Other services and charges	9,861	-	257,626	23,874	-
Capital outlay	-	2,164	101,753	5,863	-
Other disbursements	-	-	-	450	-
Total disbursements	9,861	19,153	3,068,985	36,744	-
Excess (deficiency) of receipts over disbursements	4,041	3,306	137,088	28,279	31,380
Cash and investments - ending	\$ 28,100	\$ 58,509	\$ 3,160,077	\$ 150,048	\$ 112,287

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 1,726,170	\$ 263,842	\$ 60,094	\$ 15,240	\$ 45,650
Receipts:					
Taxes	-	-	200,281	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	20,208	-	-	-
Fines and forfeits	13,402	-	-	3,573	7,963
Other receipts	250,000	121,240	100,000	-	-
Total receipts	<u>263,402</u>	<u>141,448</u>	<u>300,281</u>	<u>3,573</u>	<u>7,963</u>
Disbursements:					
Personal services	-	64,861	-	1,943	30,000
Supplies	-	-	1,200	75	-
Other services and charges	20,029	5,042	100,000	1,846	-
Capital outlay	21,384	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>41,413</u>	<u>69,903</u>	<u>101,200</u>	<u>3,864</u>	<u>30,000</u>
Excess (deficiency) of receipts over disbursements	<u>221,989</u>	<u>71,545</u>	<u>199,081</u>	<u>(291)</u>	<u>(22,037)</u>
Cash and investments - ending	<u>\$ 1,948,159</u>	<u>\$ 335,387</u>	<u>\$ 259,175</u>	<u>\$ 14,949</u>	<u>\$ 23,613</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 40,015	\$ 128,003	\$ 76,289	\$ -	\$ 414,445
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,983	79,237	45,210	63,736	535,877
Total receipts	4,983	79,237	45,210	63,736	535,877
Disbursements:					
Personal services	-	-	9,167	-	-
Supplies	-	-	7,294	-	-
Other services and charges	20,394	105,266	279	55,335	572,574
Capital outlay	-	-	2,230	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,394	105,266	18,970	55,335	572,574
Excess (deficiency) of receipts over disbursements	(15,411)	(26,029)	26,240	8,401	(36,697)
Cash and investments - ending	\$ 24,604	\$ 101,974	\$ 102,529	\$ 8,401	\$ 377,748

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Department Trust Account	Unsafe Building	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 90,010	\$ 34,296	\$ -	\$ 15,266	\$ 28,076
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,911	-	22,047	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	10,828	9,042
Total receipts	21,911	-	22,047	10,828	9,042
Disbursements:					
Personal services	32,070	-	-	-	-
Supplies	-	-	-	2,926	-
Other services and charges	9,478	901	-	3,945	4,406
Capital outlay	-	-	22,047	-	-
Other disbursements	-	-	-	-	-
Total disbursements	41,548	901	22,047	6,871	4,406
Excess (deficiency) of receipts over disbursements	(19,637)	(901)	-	3,957	4,636
Cash and investments - ending	\$ 70,373	\$ 33,395	\$ -	\$ 19,223	\$ 32,712

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Park and Recreation	Statewide 911	Reassessment	LOIT Special Distribution	Juvenile Probation Administrative
Cash and investments - beginning	\$ 88,479	\$ 263,392	\$ 631,748	\$ 125,407	\$ 25,984
Receipts:					
Taxes	552,489	-	246,380	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	46,240	-	20,621	-	-
Charges for services	-	490,687	-	-	-
Fines and forfeits	-	-	-	-	5,700
Other receipts	3,669	-	880	-	-
Total receipts	602,398	490,687	267,881	-	5,700
Disbursements:					
Personal services	412,873	465,393	-	-	-
Supplies	42,942	-	11,075	-	-
Other services and charges	45,118	-	339,812	-	874
Capital outlay	43,136	-	-	-	-
Other disbursements	-	-	-	125,407	-
Total disbursements	544,069	465,393	350,887	125,407	874
Excess (deficiency) of receipts over disbursements	58,329	25,294	(83,006)	(125,407)	4,826
Cash and investments - ending	\$ 146,808	\$ 288,686	\$ 548,742	\$ -	\$ 30,810

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 46,189	\$ 66,730	\$ 1,174,976	\$ 7,242	\$ -
Receipts:					
Taxes	-	-	-	-	25,556,380
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,638,780
Charges for services	475	-	-	-	-
Fines and forfeits	10,399	-	-	-	-
Other receipts	-	-	413,938	3,836,131	-
Total receipts	10,874	-	413,938	3,836,131	27,195,160
Disbursements:					
Personal services	29	-	-	-	-
Supplies	515	-	-	-	-
Other services and charges	9,774	-	143,307	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	30,876	3,842,602	27,195,160
Total disbursements	10,318	-	174,183	3,842,602	27,195,160
Excess (deficiency) of receipts over disbursements	556	-	239,755	(6,471)	-
Cash and investments - ending	\$ 46,745	\$ 66,730	\$ 1,414,731	\$ 771	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 665	\$ 10,012	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	49,871	360,804	143,337	-	232,044
Charges for services	-	-	-	109,648	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>49,871</u>	<u>360,804</u>	<u>143,337</u>	<u>109,648</u>	<u>232,044</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50,214	361,808	143,337	109,648	232,044
Total disbursements	<u>50,214</u>	<u>361,808</u>	<u>143,337</u>	<u>109,648</u>	<u>232,044</u>
Excess (deficiency) of receipts over disbursements	<u>(343)</u>	<u>(1,004)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 322</u>	<u>\$ 9,008</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, 2021

	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ 258,067	\$ 8,789	\$ 9,154	\$ -	\$ 275
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,486,019	-	-	-	-
Charges for services	-	-	-	-	3,090
Fines and forfeits	-	21,390	81,571	36	-
Other receipts	-	-	-	-	-
Total receipts	1,486,019	21,390	81,571	36	3,090
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,693,615	26,130	78,184	-	2,930
Total disbursements	1,693,615	26,130	78,184	-	2,930
Excess (deficiency) of receipts over disbursements	(207,596)	(4,740)	3,387	36	160
Cash and investments - ending	\$ 50,471	\$ 4,049	\$ 12,541	\$ 36	\$ 435

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 745	\$ 667	\$ 250	\$ 965	\$ 40
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,985	3,529	-	5,538	397
Fines and forfeits	-	-	1,200	-	-
Other receipts	-	-	-	-	-
Total receipts	11,985	3,529	1,200	5,538	397
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,120	3,808	1,325	5,433	407
Total disbursements	11,120	3,808	1,325	5,433	407
Excess (deficiency) of receipts over disbursements	865	(279)	(125)	105	(10)
Cash and investments - ending	\$ 1,610	\$ 388	\$ 125	\$ 1,070	\$ 30

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 150	\$ 110	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	817,401
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	146,868	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	575	-	244	-	-
Total receipts	575	-	244	146,868	817,401
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	731,510
Capital outlay	-	-	-	-	-
Other disbursements	675	-	244	146,868	-
Total disbursements	675	-	244	146,868	731,510
Excess (deficiency) of receipts over disbursements	(100)	-	-	-	85,891
Cash and investments - ending	\$ 50	\$ 110	\$ -	\$ -	\$ 85,891

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Certified Shares	LIT-Public Safety	2101 Supp Adult Probation Services	EMA Donation	Drainage Board Operating Fund
Cash and investments - beginning	\$ -	\$ -	\$ 193,750	\$ 4,404	\$ -
Receipts:					
Taxes	9,659,012	2,414,753	-	-	-
Licenses and permits	-	-	-	-	3,700
Intergovernmental receipts	-	-	-	3,500	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	106,475	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>9,659,012</u>	<u>2,414,753</u>	<u>106,475</u>	<u>3,500</u>	<u>3,700</u>
Disbursements:					
Personal services	-	-	44,057	-	-
Supplies	-	-	304	4,210	-
Other services and charges	-	-	4,675	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>9,659,012</u>	<u>2,414,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>9,659,012</u>	<u>2,414,753</u>	<u>49,036</u>	<u>4,210</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>57,439</u>	<u>(710)</u>	<u>3,700</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251,189</u>	<u>\$ 3,694</u>	<u>\$ 3,700</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Opioid Grant 2021-2022	15,662 Cedar Lake Fen Wetland	14,228 OCRA - EDC - 1ST	Community Corrections-2021 Drug CT	Community Correct 2022-Drug Court
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,873	\$ 6,485
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	12,630	250,000	64,575	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	60,000	12,630	250,000	64,575	-
Disbursements:					
Personal services	-	-	-	52,422	3,771
Supplies	-	-	-	-	-
Other services and charges	-	12,630	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	250,000	32,873	-
Total disbursements	-	12,630	250,000	85,295	3,771
Excess (deficiency) of receipts over disbursements	60,000	-	-	(20,720)	(3,771)
Cash and investments - ending	\$ 60,000	\$ -	\$ -	\$ 12,153	\$ 2,714

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Treasurer's After Settlement Collections	Convention Recreation and Visitor Commission	Prosecutor's Bad Check Fund	Sheriff's Commissary	Sheriff's Inmate Trust Account
Cash and investments - beginning	\$ 1,284,421	\$ 244,551	\$ 801	\$ 65,541	\$ 9,786
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,237,769	790,026	3,461	203,560	368,810
Total receipts	<u>1,237,769</u>	<u>790,026</u>	<u>3,461</u>	<u>203,560</u>	<u>368,810</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,284,421	700,000	3,712	143,999	349,299
Total disbursements	<u>1,284,421</u>	<u>700,000</u>	<u>3,712</u>	<u>143,999</u>	<u>349,299</u>
Excess (deficiency) of receipts over disbursements	<u>(46,652)</u>	<u>90,026</u>	<u>(251)</u>	<u>59,561</u>	<u>19,511</u>
Cash and investments - ending	<u>\$ 1,237,769</u>	<u>\$ 334,577</u>	<u>\$ 550</u>	<u>\$ 125,102</u>	<u>\$ 29,297</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Trust Account	Jury Pay	LIT Public Safety	Motor Vehicle Highway - Restricted	Omitted Property Audits
Cash and investments - beginning	\$ 364,940	\$ 93,377	\$ 1,299,837	\$ 897,312	\$ 70,209
Receipts:					
Taxes	-	-	1,721,386	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,827,278	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,115,810	3,807	22,086	5,004	109,445
Total receipts	2,115,810	3,807	1,743,472	1,832,282	109,445
Disbursements:					
Personal services	-	-	1,107,720	-	-
Supplies	-	501	11,623	1,048,197	-
Other services and charges	-	5,354	401,562	9,600	32,237
Capital outlay	-	-	329,005	-	-
Other disbursements	1,940,662	-	-	-	-
Total disbursements	1,940,662	5,855	1,849,910	1,057,797	32,237
Excess (deficiency) of receipts over disbursements	175,148	(2,048)	(106,438)	774,485	77,208
Cash and investments - ending	\$ 540,088	\$ 91,329	\$ 1,193,399	\$ 1,671,797	\$ 147,417

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Drug Court Program	Law Enforcement Continuing Ed	Canine Donation	Immunization Donation
Cash and investments - beginning	\$ 16,227	\$ 17,909	\$ 1,505	\$ 5,073	\$ 66,079
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	17,422	8,766	16	-	-
Other receipts	-	-	6,838	15,250	117,739
Total receipts	<u>17,422</u>	<u>8,766</u>	<u>6,854</u>	<u>15,250</u>	<u>117,739</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,193	304	-	-	28,268
Other services and charges	8,719	8,913	6,878	1,439	11,539
Capital outlay	86	-	-	5,164	2,798
Other disbursements	-	-	-	-	81
Total disbursements	<u>10,998</u>	<u>9,217</u>	<u>6,878</u>	<u>6,603</u>	<u>42,686</u>
Excess (deficiency) of receipts over disbursements	<u>6,424</u>	<u>(451)</u>	<u>(24)</u>	<u>8,647</u>	<u>75,053</u>
Cash and investments - ending	<u>\$ 22,651</u>	<u>\$ 17,458</u>	<u>\$ 1,481</u>	<u>\$ 13,720</u>	<u>\$ 141,132</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Gifts to Animal Shelter	Economic Development Area #1	Economic Development Area #2	Economic Development Area #3	Economic Development Area #4
Cash and investments - beginning	\$ 74	\$ 302,575	\$ 1,323,868	\$ 461,424	\$ 28,915
Receipts:					
Taxes	-	-	424,202	103,600	7,679
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	424,202	103,600	7,679
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	37,136	68	68	-
Capital outlay	-	-	151,284	-	-
Other disbursements	-	265,439	-	65,000	-
Total disbursements	-	302,575	151,352	65,068	-
Excess (deficiency) of receipts over disbursements	-	(302,575)	272,850	38,532	7,679
Cash and investments - ending	\$ 74	\$ -	\$ 1,596,718	\$ 499,956	\$ 36,594

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Jail Lease Rental	General Obligation Bond	Self Insurance	Wells Fargo Self Insurance	Contractor Registration
Cash and investments - beginning	\$ 219,558	\$ 1,766	\$ 1,084,416	\$ 61,765	\$ 28,217
Receipts:					
Taxes	194,717	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,247	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,694,769	1,234,545	41,475
Total receipts	<u>210,964</u>	<u>-</u>	<u>1,694,769</u>	<u>1,234,545</u>	<u>41,475</u>
Disbursements:					
Personal services	-	-	-	-	38,032
Supplies	-	-	40	-	-
Other services and charges	420,000	-	1,802,010	1,251,182	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,766	-	-	-
Total disbursements	<u>420,000</u>	<u>1,766</u>	<u>1,802,050</u>	<u>1,251,182</u>	<u>38,032</u>
Excess (deficiency) of receipts over disbursements	<u>(209,036)</u>	<u>(1,766)</u>	<u>(107,281)</u>	<u>(16,637)</u>	<u>3,443</u>
Cash and investments - ending	<u>\$ 10,522</u>	<u>\$ -</u>	<u>\$ 977,135</u>	<u>\$ 45,128</u>	<u>\$ 31,660</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Gazebo	Summer Day AMP Program	Parks - LCCF Grant for Forest School	Zoning Compliance Cert. Fee	Pretrial Diversion
Cash and investments - beginning	\$ 188	\$ 5,395	\$ 5,420	\$ 109,537	\$ 130,119
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	72,516	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	190	4,600	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	29,026
Total receipts	190	4,600	-	72,516	29,026
Disbursements:					
Personal services	-	4,758	-	-	37,342
Supplies	-	371	3,970	-	-
Other services and charges	-	-	-	17,383	-
Capital outlay	-	-	1,450	-	2,636
Other disbursements	-	-	-	-	-
Total disbursements	-	5,129	5,420	17,383	39,978
Excess (deficiency) of receipts over disbursements	190	(529)	(5,420)	55,133	(10,952)
Cash and investments - ending	\$ 378	\$ 4,866	\$ -	\$ 164,670	\$ 119,167

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Deferral Program	Information Technology Equipment	Geographic Information System	Drug Court Grant and Donation	Courthouse Restoration
Cash and investments - beginning	\$ 46,275	\$ 1,874	\$ 2,257	\$ 26,432	\$ 3,218
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,154	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,703	250	-	120	-
Total receipts	<u>32,703</u>	<u>250</u>	<u>1,154</u>	<u>120</u>	<u>-</u>
Disbursements:					
Personal services	10,365	-	-	2,828	-
Supplies	2,710	-	880	-	-
Other services and charges	1,978	-	-	4,746	-
Capital outlay	2,257	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,310</u>	<u>-</u>	<u>880</u>	<u>7,574</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>15,393</u>	<u>250</u>	<u>274</u>	<u>(7,454)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,668</u>	<u>\$ 2,124</u>	<u>\$ 2,531</u>	<u>\$ 18,978</u>	<u>\$ 3,218</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Vehicle Inspection	GED Program	Shop with a Cop	Critical Response Team	Sheriff Continuing Education
Cash and investments - beginning	\$ 7,699	\$ 16,492	\$ 14,226	\$ 13,397	\$ 1,999
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,785	5,000	1,203	-	1,654
Total receipts	1,785	5,000	1,203	-	1,654
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,901	-	-
Other services and charges	1,516	-	-	-	250
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,516	-	1,901	-	250
Excess (deficiency) of receipts over disbursements	269	5,000	(698)	-	1,404
Cash and investments - ending	\$ 7,968	\$ 21,492	\$ 13,528	\$ 13,397	\$ 3,403

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rape Aggression Defense	Dive Team	Work Release Maintenance Fee	Sheriff D & E Fund	Honor Guard
Cash and investments - beginning	\$ 974	\$ 822	\$ 10,944	\$ 1,374	\$ 12,849
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	6,860	200	-
Total receipts	-	-	6,860	200	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	2,821	-	-
Other services and charges	-	-	961	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	3,782	-	-
Excess (deficiency) of receipts over disbursements	-	-	3,078	200	-
Cash and investments - ending	\$ 974	\$ 822	\$ 14,022	\$ 1,574	\$ 12,849

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health & Safety Day Camp	Northern IN Criminal Enforcement	LaGrange Co Redevelopment Comm	Lambright Property	Anti-Discrimination Ed & Compliance
Cash and investments - beginning	\$ 5,887	\$ -	\$ 152,410	\$ 109,915	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	20,475	-
Fines and forfeits	-	-	-	-	-
Other receipts	500	5,750	-	1,736	-
Total receipts	500	5,750	-	22,211	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	191	-
Other services and charges	-	-	-	79,990	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	80,181	-
Excess (deficiency) of receipts over disbursements	500	5,750	-	(57,970)	-
Cash and investments - ending	\$ 6,387	\$ 5,750	\$ 152,410	\$ 51,945	\$ 1,000

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Revolving Loan	Home Detention Program	Alcohol & Drug Court Program	Hospital Non Expendable Principal	Rogers Home Principal
Cash and investments - beginning	\$ 1,418,707	\$ 10,464	\$ 34,540	\$ 312,553	\$ 165,550
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	6,850	-	-
Other receipts	18,322	-	-	40,696	-
Total receipts	18,322	-	6,850	40,696	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,500	1,600	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	8,500	1,600	-	-
Excess (deficiency) of receipts over disbursements	18,322	(8,500)	5,250	40,696	-
Cash and investments - ending	\$ 1,437,029	\$ 1,964	\$ 39,790	\$ 353,249	\$ 165,550

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rogers Home Income	Cloid Duff Trust	Myrtle M Greenwalt Trust	Myrtle Greenwalt Trust Interest	Excise
Cash and investments - beginning	\$ 47,764	\$ 49,646	\$ 1,790	\$ 55	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,438,418
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	74	83	-	-	-
Total receipts	74	83	-	-	1,438,418
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	13,000	-	-	-	-
Capital outlay	-	-	-	-	1,438,418
Other disbursements	-	-	-	-	-
Total disbursements	13,000	-	-	-	1,438,418
Excess (deficiency) of receipts over disbursements	(12,926)	83	-	-	-
Cash and investments - ending	\$ 34,838	\$ 49,729	\$ 1,790	\$ 55	\$ -

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Forest Restoration	LIT Economic Development (EDIT)	LIT Special Distribution	10.557 WIC PC 2017/2018	10.557 WIC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (810)	\$ (17,927)
Receipts:					
Taxes	135	2,414,753	408,842	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	811	94,572
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>135</u>	<u>2,414,753</u>	<u>408,842</u>	<u>811</u>	<u>94,572</u>
Disbursements:					
Personal services	-	-	-	1,564	68,868
Supplies	-	-	-	-	1,874
Other services and charges	-	-	-	-	5,903
Capital outlay	-	-	-	-	-
Other disbursements	135	2,414,753	408,842	-	-
Total disbursements	<u>135</u>	<u>2,414,753</u>	<u>408,842</u>	<u>1,564</u>	<u>76,645</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(753)	17,927
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,563)</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	10.557 WIC / NSA 2019 / 2020	10.557 WIC Breastfeeding	93.074 Public Health Grant 2016/2017	93.074 Public Health Grant 2017/2018	93.268 Immunization Grant For 20-21
Cash and investments - beginning	\$ (13,851)	\$ (1,374)	\$ (16,749)	\$ -	\$ (80)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,850	7,103	31,895	12,500	23,276
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	81
Total receipts	13,850	7,103	31,895	12,500	23,357
Disbursements:					
Personal services	18,267	5,482	-	-	-
Supplies	74	-	-	-	-
Other services and charges	719	247	15,146	12,500	1,370
Capital outlay	-	-	-	-	22,083
Other disbursements	-	-	-	-	-
Total disbursements	19,060	5,729	15,146	12,500	23,453
Excess (deficiency) of receipts over disbursements	(5,210)	1,374	16,749	-	(96)
Cash and investments - ending	\$ (19,061)	\$ -	\$ -	\$ -	\$ (176)

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	21.019/93.323 COVID Testing Grant	93,268 Immunization & Vaccines for Child	Opioid Grant for 2020-2021	97.067 -19 Homeland Sec Command Vehicle	14.228 OCRA - EDC - 2nd Grant
Cash and investments - beginning	\$ 50,000	\$ -	\$ 60,000	\$ (43,285)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	90,320	30,862	-	-	250,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>90,320</u>	<u>30,862</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Disbursements:					
Personal services	35,221	19,179	10,674	-	-
Supplies	-	397	-	-	-
Other services and charges	102,681	15,407	-	-	5,000
Capital outlay	-	-	-	6,271	-
Other disbursements	-	-	-	-	245,000
Total disbursements	<u>137,902</u>	<u>34,983</u>	<u>10,674</u>	<u>6,271</u>	<u>250,000</u>
Excess (deficiency) of receipts over disbursements	<u>(47,582)</u>	<u>(4,121)</u>	<u>(10,674)</u>	<u>(6,271)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,418</u>	<u>\$ (4,121)</u>	<u>\$ 49,326</u>	<u>\$ (49,556)</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bio-terrorism Grant	93.563 County IV-D Incentive	93.563 Pros IV-D Inc Oct 99	93.563 Clerk IV-D Inc Oct 99
Cash and investments - beginning	\$ 18,318	\$ 35,296	\$ 28,290	\$ 14,415
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	8,143	12,254	8,143
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	8,143	12,254	8,143
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	282	-
Other services and charges	-	5,200	7,885	7,800
Capital outlay	-	-	3,369	-
Other disbursements	-	-	-	-
Total disbursements	-	5,200	11,536	7,800
Excess (deficiency) of receipts over disbursements	-	2,943	718	343
Cash and investments - ending	\$ 18,318	\$ 38,239	\$ 29,008	\$ 14,758

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	21.019 COVID Safety Awareness	American Recovery Plan COVID Grant	15.916 Land & Water Conservation Grant	Council on Aging Trans. Grant
Cash and investments - beginning	\$ (17,078)	\$ -	\$ 50,000	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	18,558	3,847,278	120,148	678,992
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>18,558</u>	<u>3,847,278</u>	<u>120,148</u>	<u>678,992</u>
Disbursements:				
Personal services	603	-	-	-
Supplies	88	-	-	-
Other services and charges	789	9,867	-	-
Capital outlay	-	30,622	225,000	-
Other disbursements	-	-	-	678,992
Total disbursements	<u>1,480</u>	<u>40,489</u>	<u>225,000</u>	<u>678,992</u>
Excess (deficiency) of receipts over disbursements	<u>17,078</u>	<u>3,806,789</u>	<u>(104,852)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,806,789</u>	<u>\$ (54,852)</u>	<u>\$ -</u>

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Problem Solving Court Grant	Opioid Grant	JDAI Comm. Corrections 14/15	JDAI Comm. Corrections 15/16
Cash and investments - beginning	\$ 3,491	\$ 52,527	\$ 593	\$ 69
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	10,000	-	22,177	34,375
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	69	-
Total receipts	10,000	-	22,246	34,375
Disbursements:				
Personal services	-	3,605	-	-
Supplies	-	19,142	13,671	4,053
Other services and charges	9,991	14,362	8,332	39,089
Capital outlay	-	1,106	-	3,754
Other disbursements	-	-	-	69
Total disbursements	9,991	38,215	22,003	46,965
Excess (deficiency) of receipts over disbursements	9	(38,215)	243	(12,590)
Cash and investments - ending	\$ 3,500	\$ 14,312	\$ 836	\$ (12,521)

LAGRANGE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Correct 2022-Drug CT	Community Correct-2021 Probation	Community Crossing Grant 19/20	Totals
Cash and investments - beginning	\$ 7,602	\$ -	\$ -	\$ 59,725,968
Receipts:				
Taxes	-	-	-	58,302,121
Licenses and permits	-	-	-	1,396,908
Intergovernmental receipts	-	64,575	814,843	17,976,982
Charges for services	-	-	-	1,155,794
Fines and forfeits	-	-	-	361,337
Other receipts	-	-	271,614	17,040,102
Total receipts	-	64,575	1,086,457	96,233,244
Disbursements:				
Personal services	4,170	53,578	-	12,029,304
Supplies	-	-	-	2,600,615
Other services and charges	-	194	-	11,372,713
Capital outlay	-	-	735,667	10,104,047
Other disbursements	-	-	-	57,022,481
Total disbursements	4,170	53,772	735,667	93,129,160
Excess (deficiency) of receipts over disbursements	(4,170)	10,803	350,790	3,104,084
Cash and investments - ending	\$ 3,432	\$ 10,803	\$ 350,790	\$ 62,830,052

LAGRANGE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 709,078</u>	<u>\$ 363,349</u>

LAGRANGE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,688,636
Infrastructure	95,233,538
Buildings	14,263,998
Improvements other than buildings	1,485,360
Machinery, equipment, and vehicles	<u>13,116,473</u>
Total capital assets	<u>\$ 127,788,005</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/>.