

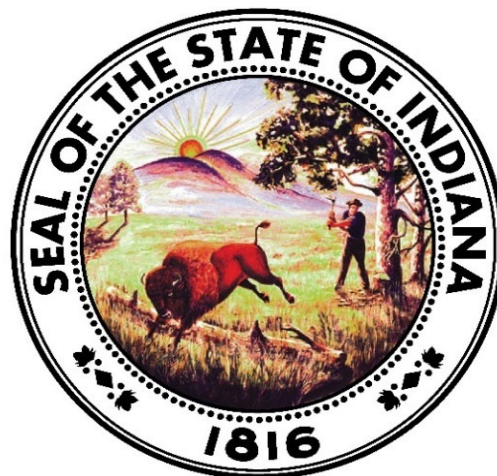
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

LAGRANGE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

07/06/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathryn A. Hopper	01-01-22 to 12-31-23
County Treasurer	Jamesi F. Lemon Tammi R. Murray (interim) Connie J. Brower	01-01-22 to 01-15-22 01-16-22 to 02-06-22 02-07-22 to 12-31-23
Clerk of the Circuit Court	Kimberly L. Johnson	01-01-22 to 12-31-23
County Sheriff	Jeffery A. Campos Tracy M. Harker	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Sheila J. Getz	01-01-22 to 12-31-23
President of the Board of County Commissioners	Terry A. Martin	01-01-22 to 12-31-23
President of the County Council	Michael G. Strawser	01-01-22 to 12-31-23



## 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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

***Responsibilities of Management 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 and related disclosures 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)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the 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 do 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 June 19, 2023, 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

June 19, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
General	\$ 9,248,878	\$ 14,372,451	\$ 13,739,941	\$ 9,881,388
Accident Report	8,392	1,085	-	9,477
CEDIT County Share	8,559,925	1,994,378	799,230	9,755,073
City and Town Court Costs	128,837	6,784	-	135,621
Clerk's Records Perpetuation	109,718	20,852	25,868	104,702
Prisoner Reimbursement For Incarceration	100,050	-	98,052	1,998
Sales Disclosure - County Share	16,890	13,020	3,554	26,356
Cumulative Bridge	1,865,531	369,224	414,324	1,820,431
Cumulative Capital Development	2,051,433	945,422	486,254	2,510,601
Drug Free Community	27,793	17,071	21,591	23,273
Economic Development Fee	19,226	2,732	-	21,958
Emergency Planning/Right to Know	15,018	4,212	3,378	15,852
Extradition and Sheriff's Assistance	12,677	1,428	10,887	3,218
Firearms Training	14,375	31,820	5,998	40,197
General Drain Improvement	655,546	119,339	156,185	618,700
Health	191,446	455,434	431,178	215,702
Identification Security Protection	26,695	8,302	11,814	23,183
Local Health Maintenance	106,851	33,788	17,317	123,322
Local Road and Street	1,511,238	588,550	449,212	1,650,576
Major Moves Construction	12,519,313	634,731	1,995	13,152,049
Medical Care for Inmates	28,100	9,115	19,222	17,993
Misdemeanant	58,509	22,459	13,963	67,005
Motor Vehicle Highway	3,160,077	3,336,804	4,433,337	2,063,544
Park Nonreverting Operating	150,048	125,823	95,177	180,694
Plat Book	112,287	28,330	-	140,617
Rainy Day	1,948,159	310,673	127,185	2,131,647
Recorder's Records Perpetuation	335,387	135,727	68,743	402,371
Riverboat	259,175	262,775	212,696	309,254
Sex and Violent Offender Administration	14,949	3,429	1,282	17,096
Sheriff's Pension Trust	23,613	8,241	10,000	21,854
Supplemental Public Defender Services	24,604	2,924	6,470	21,058
Surplus Tax	101,974	78,889	82,681	98,182
Surveyor's Corner Perpetuation	102,529	41,510	18,320	125,719
Tax Sale Redemption	8,401	75,597	72,718	11,280
Tax Sale Surplus	377,748	115,945	392,616	101,077
Local Health Department Trust Account	70,373	22,398	41,678	51,093
Unsafe Building	33,395	-	-	33,395
GAL/CASA	-	27,123	27,123	-
Auditors Ineligible Deductions	19,223	4,559	3,080	20,702
County Elected Officials Training	32,712	8,302	8,611	32,403
Park and Recreation	146,808	630,969	556,415	221,362
Statewide 911	288,686	487,644	420,158	356,172
Reassessment	548,742	287,259	246,304	589,697
Opioid Restricted Funds	-	78,491	-	78,491
Opioid Unrestricted Funds	-	33,639	-	33,639
Juvenile Probation Administrative	30,810	2,573	743	32,640
Supplemental Juvenile Probation Services	46,745	6,702	15,828	37,619
County User Fee	66,730	-	-	66,730
Drain Maintenance	1,414,731	499,024	304,160	1,609,595
Payroll Clearing	771	3,941,177	3,941,531	417
Settlement	-	27,767,787	27,767,788	(1)
Wheel Tax	322	50,697	49,925	1,094
Sur Tax	9,008	356,089	354,345	10,752
CVET Agency	-	148,167	148,167	-
Sewage Collections	-	122,262	122,262	-
Financial Institution Tax	-	262,212	262,212	-
Local Income Tax-Property Tax Relief	50,471	1,618,883	1,549,032	120,322
State Fines and Forfeitures	4,049	18,008	20,368	1,689
Infraction Judgements	12,541	71,295	77,750	6,086
Overweight Vehicle Fines	36	1,844	1,880	-
Special Death Benefit	435	2,815	2,855	395
Sales Disclosure - State Share	1,610	13,020	13,190	1,440
Coroners Training & Con't Education	388	3,349	3,538	199
Interstate Compact - State Share	125	2,140	2,140	125
Mortgage Recording Fees - State Share	1,070	4,660	5,078	652
DLGF Homestead Property Database	-	2	-	2

LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
Sex and Violent Offender Admin - State	30	381	381	30
Child Restraint Violation Fines	50	800	750	100
Inheritance Tax	110	-	-	110
Education Plate Fees Agency	-	263	263	-
Riverboat Revenue Sharing	-	300,517	300,517	-
Innkeepers Tax Collections	85,891	961,401	1,047,292	-
LIT Certified Shares	-	10,048,255	10,048,255	-
LIT - Public Safety	-	2,512,064	2,512,064	-
Supp Adult Probation Services	251,189	87,430	31,137	307,482
EMA Donation	3,694	-	-	3,694
Parks - LCCF Grant - Forest School	-	5,620	4,440	1,180
Drainage Board Operating Fund	3,700	27,200	-	30,900
93.354 Public Health Crisis	-	1,000	1,000	-
Opioid Grant 2021-2022	60,000	55,232	26,371	88,861
20.703 EMA - Firefighter-IERC	-	-	3,129	(3,129)
15.662 Cedar Lake Fen Wetland	-	5,883	5,883	-
14.228 OCRA - ARC Opportunities	-	67,113	67,113	-
Community Correct -2023 Drug CT	12,153	-	3,013	9,140
Community Correct--2022-Drug Court	2,714	61,861	48,493	16,082
Treasurer - cash book - Supplemental Report	1,237,769	1,171,962	1,237,769	1,171,962
Convention Recreation & Visitor Commission - Supp	334,577	954,558	700,870	588,265
Prosecutor's Bad Check Fund - Supplemental Report	550	4,878	4,878	550
Sheriff's Commissary - Supplemental Report	125,102	247,573	279,262	93,413
Sheriff's Inmate Trust - Supplemental Report	29,297	339,287	350,796	17,788
Clerk - trust account - Supplemental Report	538,226	1,861,824	2,000,242	399,808
Clerk - Child Support - Supplemental Report	1,862	100,168	99,043	2,987
Jury Pay	91,329	3,840	15,859	79,310
LIT Public Safety	1,193,399	1,878,607	1,722,086	1,349,920
Motor Vehicle Highway - Restricted	1,671,797	1,912,360	1,246,884	2,337,273
Omitted Property Audits	147,417	3,616	60,944	90,089
Adult Probation Administrative	22,651	13,747	15,914	20,484
Drug Court Program	17,458	9,320	16,168	10,610
Law Enforcement Continuing Ed	1,481	6,487	6,617	1,351
Canine Donation	13,720	10,100	18,588	5,232
Immunization Donation	141,132	154,502	53,170	242,464
Gifts To Animal Shelter	74	-	-	74
Economic Development Area #2	1,596,718	362,963	22,682	1,936,999
Economic Development Area #3	499,956	85,278	67	585,167
Economic Development Area #4	36,594	23,090	67	59,617
Jail Lease Rental	10,522	20,442	-	30,964
Self Insurance	1,022,263	2,033,725	2,019,427	1,036,561
Wells Fargo Self Insurance	-	-	-	-
Contractor Registration	31,660	62,975	39,339	55,296
Gazebo	378	20	-	398
Summer Day AMP Program	4,866	5,600	5,371	5,095
Zoning Compliance Cert. Fee	164,670	77,357	22,424	219,603
Pretrial Diversion	119,167	35,500	32,189	122,478
Deferral Program	61,668	35,698	16,388	80,978
Information Technology Equipment	2,124	2,850	-	4,974
Geographic Information System	2,531	378	-	2,909
Drug Court Grant And Donation	18,978	-	4,242	14,736
Courthouse Restoration	3,218	-	938	2,280
Special Vehicle Inspection	7,968	1,705	-	9,673
GED Program	21,492	5,000	-	26,492
Shop With A Cop	13,528	3,710	1,491	15,747
Critical Response Team	13,397	-	450	12,947
Sheriff Continuing Education	3,403	1,206	-	4,609
Rape Aggression Defense	974	-	-	974
Dive Team	822	-	-	822
Work Release Maintenance Fee	14,022	7,015	4,137	16,900
Sheriff D & E Fund	1,574	-	-	1,574
Honor Guard	12,849	-	-	12,849
Health & Safety Day Camp	6,387	1,000	98	7,289
Northern IN Criminal Enforcement	5,750	-	-	5,750
LaGrange Co Redevelopment Comm	152,410	-	-	152,410
Lambright Property	51,945	21,175	774	72,346

LAGRANGE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
Anti-Discrimination Ed & Compliance	1,000	-	35	965
Revolving Loan	1,437,029	18,322	-	1,455,351
Home Detention Program	1,964	-	1,964	-
Alcohol & Drug Court Program	39,790	2,520	-	42,310
Hospital Non Expendable Principal	353,249	41,995	-	395,244
Rogers Home Principal	165,550	-	-	165,550
Rogers Home Income	34,838	128	13,000	21,966
Cloid Duff Trust	49,729	327	-	50,056
Myrtle M Greenawalt Trust	1,790	-	-	1,790
Myrtle Greenawalt Trust Intere	55	-	-	55
Excise	-	1,381,706	1,381,706	-
Forest Restoration	-	524	524	-
LIT Economic Development (EDIT)	-	2,512,064	2,512,064	-
LIT SPECIAL DISTRIBUTION	-	1,228,094	1,228,094	-
10.557 WIC PC 2017/2018	(1,563)	6,992	5,428	1
10.557 WIC	-	-	10,585	(10,585)
10.557 WIC / NSA 2019 / 2020	(19,061)	74,458	55,398	(1)
10.557 WIC BREASTFEEDING	-	-	2,027	(2,027)
93.074 Public Health Grant 2016/2017	-	8,333	12,500	(4,167)
93.074 Public Health Grant 2017/2018	-	12,500	12,500	-
93.268 IMMUNIZATION GRANT FOR 20-21	(176)	38,632	42,434	(3,978)
21.019/93.323 COVID TESTING GRANT	2,418	50,000	52,418	-
93.268 IMMUNIZATION & VACCINES FOR CHILD	(4,121)	11,242	7,113	8
OPIOID GRANT FOR 2020-2021	49,326	-	49,326	-
97.067 -19 HOMELAND SEC COMMAND VEHICLE	(49,556)	127,337	77,781	-
14.228 OCRA - EDC - 2ND GRANT	-	5,369	5,369	-
Bio-terrorism Grant	18,318	-	-	18,318
93.563 County IV-D Incentive	38,239	8,345	5,200	41,384
93.563 Pros IV-D Inc Oct 99	29,008	12,555	8,773	32,790
93.563 Clerk IV-D Inc Oct 99	14,758	8,345	8,952	14,151
American Recovery Plan Covid Grant	3,806,789	3,847,278	828,438	6,825,629
15.916 Land & Water Conservation Grant	(54,852)	18,687	-	(36,165)
Council On Aging Trans. Grant	-	805,230	805,230	-
Problem Solving Court Grant	3,500	-	-	3,500
Opioid Grant	14,312	-	14,312	-
JDAI Comm. Corrections 14/15	836	44,587	54,683	(9,260)
JDAI Comm. Corrections 15/16	(12,521)	53,675	36,669	4,485
Community Crossings Grant	-	835,397	-	835,397
Community Correct 2022-Drug CT	3,432	61,144	61,060	3,516
Community Correct-2021 Probation	10,803	-	2,512	8,291
Community Crossing Grant 19/20	350,790	35,878	376,915	9,753
Totals	<u>\$ 62,830,052</u>	<u>\$ 97,498,154</u>	<u>\$ 89,949,634</u>	<u>\$ 70,378,572</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.

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.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund 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:

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for 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 statements. 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 statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

LAGRANGE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursement grants.

**Note 8. 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 these benefits can be obtained by contacting the County.

**Note 9. Combined Funds**

Funds related to 4701 Self-Insurance *and* 4702 Wells Fargo Self-Insurance were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

Funds related to the Clerk Trust and Clerk Child Support accounts were combined into one fund in the prior financial statement, but were reported individually in the current financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 9,248,878	\$ 8,392	\$ 8,559,925	\$ 128,837	\$ 109,718
Receipts:					
Taxes	11,034,577	-	1,937,131	-	-
Licenses and permits	1,527,673	-	-	-	-
Intergovernmental receipts	1,037,587	-	-	-	-
Charges for services	309,750	-	-	6,784	19,839
Fines and forfeits	71,250	-	-	-	-
Other receipts	391,614	1,085	57,247	-	1,013
Total receipts	<u>14,372,451</u>	<u>1,085</u>	<u>1,994,378</u>	<u>6,784</u>	<u>20,852</u>
Disbursements:					
Personal services	7,630,372	-	-	-	25,868
Supplies	391,269	-	-	-	-
Other services and charges	4,307,364	-	169,938	-	-
Capital outlay	124,781	-	629,292	-	-
Other disbursements	1,286,155	-	-	-	-
Total disbursements	<u>13,739,941</u>	<u>-</u>	<u>799,230</u>	<u>-</u>	<u>25,868</u>
Excess (deficiency) of receipts over disbursements	<u>632,510</u>	<u>1,085</u>	<u>1,195,148</u>	<u>6,784</u>	<u>(5,016)</u>
Cash and investments - ending	<u>\$ 9,881,388</u>	<u>\$ 9,477</u>	<u>\$ 9,755,073</u>	<u>\$ 135,621</u>	<u>\$ 104,702</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 100,050	\$ 16,890	\$ 1,865,531	\$ 2,051,433	\$ 27,793
Receipts:					
Taxes	-	-	334,273	779,970	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	27,167	63,389	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,020	7,784	102,063	17,071
Total receipts	-	13,020	369,224	945,422	17,071
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	36,929	-	-
Other services and charges	-	3,554	222,541	37,417	21,591
Capital outlay	98,052	-	118,976	448,837	-
Other disbursements	-	-	35,878	-	-
Total disbursements	98,052	3,554	414,324	486,254	21,591
Excess (deficiency) of receipts over disbursements	(98,052)	9,466	(45,100)	459,168	(4,520)
Cash and investments - ending	\$ 1,998	\$ 26,356	\$ 1,820,431	\$ 2,510,601	\$ 23,273

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Economic Development Fee	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 19,226	\$ 15,018	\$ 12,677	\$ 14,375	\$ 655,546
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,212	-	31,820	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,732	-	1,428	-	119,339
Total receipts	2,732	4,212	1,428	31,820	119,339
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,628	-	5,998	-
Other services and charges	-	750	10,887	-	156,185
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,378	10,887	5,998	156,185
Excess (deficiency) of receipts over disbursements	2,732	834	(9,459)	25,822	(36,846)
Cash and investments - ending	\$ 21,958	\$ 15,852	\$ 3,218	\$ 40,197	\$ 618,700

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Major Moves Construction
Cash and investments - beginning	\$ 191,446	\$ 26,695	\$ 106,851	\$ 1,511,238	\$ 12,519,313
Receipts:					
Taxes	342,232	-	649	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	112,936	-	-	570,879	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	266	8,302	33,139	17,671	634,731
Total receipts	<u>455,434</u>	<u>8,302</u>	<u>33,788</u>	<u>588,550</u>	<u>634,731</u>
Disbursements:					
Personal services	408,029	-	-	-	-
Supplies	-	-	6,746	-	-
Other services and charges	325	11,814	10,339	-	-
Capital outlay	22,824	-	232	449,212	1,995
Other disbursements	-	-	-	-	-
Total disbursements	<u>431,178</u>	<u>11,814</u>	<u>17,317</u>	<u>449,212</u>	<u>1,995</u>
Excess (deficiency) of receipts over disbursements	<u>24,256</u>	<u>(3,512)</u>	<u>16,471</u>	<u>139,338</u>	<u>632,736</u>
Cash and investments - ending	<u>\$ 215,702</u>	<u>\$ 23,183</u>	<u>\$ 123,322</u>	<u>\$ 1,650,576</u>	<u>\$ 13,152,049</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 28,100	\$ 58,509	\$ 3,160,077	\$ 150,048	\$ 112,287
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	98,517	-	-
Intergovernmental receipts	-	-	2,290,180	-	-
Charges for services	-	-	6,875	25,549	28,330
Fines and forfeits	-	-	-	-	-
Other receipts	9,115	22,459	941,232	100,274	-
Total receipts	9,115	22,459	3,336,804	125,823	28,330
Disbursements:					
Personal services	-	-	1,885,589	7,177	-
Supplies	-	10,733	1,745,502	22,996	-
Other services and charges	19,222	-	305,401	39,783	-
Capital outlay	-	3,230	496,845	24,996	-
Other disbursements	-	-	-	225	-
Total disbursements	19,222	13,963	4,433,337	95,177	-
Excess (deficiency) of receipts over disbursements	(10,107)	8,496	(1,096,533)	30,646	28,330
Cash and investments - ending	\$ 17,993	\$ 67,005	\$ 2,063,544	\$ 180,694	\$ 140,617

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriffs Pension Trust
Cash and investments - beginning	\$ 1,948,159	\$ 335,387	\$ 259,175	\$ 14,949	\$ 23,613
Receipts:					
Taxes	-	-	261,774	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	22,978	-	-	-
Fines and forfeits	9,875	-	-	3,429	8,241
Other receipts	300,798	112,749	1,001	-	-
Total receipts	<u>310,673</u>	<u>135,727</u>	<u>262,775</u>	<u>3,429</u>	<u>8,241</u>
Disbursements:					
Personal services	-	59,724	-	1,227	10,000
Supplies	-	264	1,200	-	-
Other services and charges	104,861	8,755	138,680	-	-
Capital outlay	22,324	-	-	55	-
Other disbursements	-	-	72,816	-	-
Total disbursements	<u>127,185</u>	<u>68,743</u>	<u>212,696</u>	<u>1,282</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>183,488</u>	<u>66,984</u>	<u>50,079</u>	<u>2,147</u>	<u>(1,759)</u>
Cash and investments - ending	<u>\$ 2,131,647</u>	<u>\$ 402,371</u>	<u>\$ 309,254</u>	<u>\$ 17,096</u>	<u>\$ 21,854</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 24,604	\$ 101,974	\$ 102,529	\$ 8,401	\$ 377,748
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,924	78,889	41,510	75,597	115,945
Total receipts	2,924	78,889	41,510	75,597	115,945
Disbursements:					
Personal services	-	-	9,031	-	-
Supplies	-	-	8,281	-	-
Other services and charges	6,470	82,681	613	72,718	386,528
Capital outlay	-	-	395	-	-
Other disbursements	-	-	-	-	6,088
Total disbursements	6,470	82,681	18,320	72,718	392,616
Excess (deficiency) of receipts over disbursements	(3,546)	(3,792)	23,190	2,879	(276,671)
Cash and investments - ending	\$ 21,058	\$ 98,182	\$ 125,719	\$ 11,280	\$ 101,077

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Local Health Department Trust Account	Unsafe Building	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 70,373	\$ 33,395	\$ -	\$ 19,223	\$ 32,712
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	22,398	-	27,123	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,559	8,302
Total receipts	22,398	-	27,123	4,559	8,302
Disbursements:					
Personal services	32,182	-	-	-	-
Supplies	-	-	-	2,190	-
Other services and charges	9,496	-	-	890	8,611
Capital outlay	-	-	27,123	-	-
Other disbursements	-	-	-	-	-
Total disbursements	41,678	-	27,123	3,080	8,611
Excess (deficiency) of receipts over disbursements	(19,280)	-	-	1,479	(309)
Cash and investments - ending	\$ 51,093	\$ 33,395	\$ -	\$ 20,702	\$ 32,403

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Park and Recreation	Statewide 911	Reassessment	Opioid Restricted Funds	Opioid Unrestricted Funds
Cash and investments - beginning	\$ 146,808	\$ 288,686	\$ 548,742	\$ -	\$ -
Receipts:					
Taxes	580,998	-	262,643	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	47,218	-	21,345	78,491	33,639
Charges for services	-	487,644	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,753	-	3,271	-	-
Total receipts	<u>630,969</u>	<u>487,644</u>	<u>287,259</u>	<u>78,491</u>	<u>33,639</u>
Disbursements:					
Personal services	419,212	420,158	-	-	-
Supplies	56,097	-	11,810	-	-
Other services and charges	42,106	-	234,494	-	-
Capital outlay	39,000	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>556,415</u>	<u>420,158</u>	<u>246,304</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>74,554</u>	<u>67,486</u>	<u>40,955</u>	<u>78,491</u>	<u>33,639</u>
Cash and investments - ending	<u>\$ 221,362</u>	<u>\$ 356,172</u>	<u>\$ 589,697</u>	<u>\$ 78,491</u>	<u>\$ 33,639</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Payroll Clearing
Cash and investments - beginning	\$ 30,810	\$ 46,745	\$ 66,730	\$ 1,414,731	\$ 771
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,573	6,702	-	-	-
Other receipts	-	-	-	499,024	3,941,177
Total receipts	2,573	6,702	-	499,024	3,941,177
Disbursements:					
Personal services	-	471	-	-	-
Supplies	-	502	-	-	-
Other services and charges	743	14,855	-	188,888	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	115,272	3,941,531
Total disbursements	743	15,828	-	304,160	3,941,531
Excess (deficiency) of receipts over disbursements	1,830	(9,126)	-	194,864	(354)
Cash and investments - ending	\$ 32,640	\$ 37,619	\$ 66,730	\$ 1,609,595	\$ 417

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Settlement	Wheel Tax	Sur Tax	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ -	\$ 322	\$ 9,008	\$ -	\$ -
Receipts:					
Taxes	26,205,693	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,562,094	50,697	356,089	148,167	-
Charges for services	-	-	-	-	122,262
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>27,767,787</u>	<u>50,697</u>	<u>356,089</u>	<u>148,167</u>	<u>122,262</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	27,767,788	49,925	354,345	148,167	122,262
Total disbursements	<u>27,767,788</u>	<u>49,925</u>	<u>354,345</u>	<u>148,167</u>	<u>122,262</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>772</u>	<u>1,744</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ 1,094</u>	<u>\$ 10,752</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, 2022

	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 50,471	\$ 4,049	\$ 12,541	\$ 36
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	262,212	1,618,883	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	18,008	71,295	1,844
Other receipts	-	-	-	-	-
Total receipts	<u>262,212</u>	<u>1,618,883</u>	<u>18,008</u>	<u>71,295</u>	<u>1,844</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	262,212	1,549,032	20,368	77,750	1,880
Total disbursements	<u>262,212</u>	<u>1,549,032</u>	<u>20,368</u>	<u>77,750</u>	<u>1,880</u>
Excess (deficiency) of receipts over disbursements	-	69,851	(2,360)	(6,455)	(36)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 120,322</u>	<u>\$ 1,689</u>	<u>\$ 6,086</u>	<u>\$ -</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 435	\$ 1,610	\$ 388	\$ 125	\$ 1,070
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,815	13,020	3,349	-	4,660
Fines and forfeits	-	-	-	2,140	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,815</u>	<u>13,020</u>	<u>3,349</u>	<u>2,140</u>	<u>4,660</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,855	13,190	3,538	2,140	5,078
Total disbursements	<u>2,855</u>	<u>13,190</u>	<u>3,538</u>	<u>2,140</u>	<u>5,078</u>
Excess (deficiency) of receipts over disbursements	<u>(40)</u>	<u>(170)</u>	<u>(189)</u>	<u>-</u>	<u>(418)</u>
Cash and investments - ending	<u>\$ 395</u>	<u>\$ 1,440</u>	<u>\$ 199</u>	<u>\$ 125</u>	<u>\$ 652</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 30	\$ 50	\$ 110	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	381	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2	-	800	-	263
Total receipts	2	381	800	-	263
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	381	750	-	263
Total disbursements	-	381	750	-	263
Excess (deficiency) of receipts over disbursements	2	-	50	-	-
Cash and investments - ending	\$ 2	\$ 30	\$ 100	\$ 110	\$ -

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT - Public Safety	Supp Adult Probation Services
Cash and investments - beginning	\$ -	\$ 85,891	\$ -	\$ -	\$ 251,189
Receipts:					
Taxes	-	961,401	10,048,255	2,512,064	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	300,517	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	87,430
Other receipts	-	-	-	-	-
Total receipts	<u>300,517</u>	<u>961,401</u>	<u>10,048,255</u>	<u>2,512,064</u>	<u>87,430</u>
Disbursements:					
Personal services	-	-	-	-	28,262
Supplies	-	-	-	-	-
Other services and charges	-	1,047,292	-	-	2,875
Capital outlay	-	-	-	-	-
Other disbursements	300,517	-	10,048,255	2,512,064	-
Total disbursements	<u>300,517</u>	<u>1,047,292</u>	<u>10,048,255</u>	<u>2,512,064</u>	<u>31,137</u>
Excess (deficiency) of receipts over disbursements	-	(85,891)	-	-	56,293
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 307,482</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	EMA Donation	Parks - LCCF Grant - Forest School	Drainage Board Operating Fund	93.354 Public Health Crisis	Opioid Grant 2021-2022
Cash and investments - beginning	\$ 3,694	\$ -	\$ 3,700	\$ -	\$ 60,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	27,200	-	-
Intergovernmental receipts	-	-	-	1,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,620	-	-	55,232
Total receipts	-	5,620	27,200	1,000	55,232
Disbursements:					
Personal services	-	-	-	1,000	20,183
Supplies	-	4,440	-	-	1,805
Other services and charges	-	-	-	-	4,383
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	4,440	-	1,000	26,371
Excess (deficiency) of receipts over disbursements	-	1,180	27,200	-	28,861
Cash and investments - ending	\$ 3,694	\$ 1,180	\$ 30,900	\$ -	\$ 88,861

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	20.703 EMA -	15.662 Cedar Lake Fen Wetland	14.228 OCRA -	Community Correct -2023 Drug CT	Community Correct--2022-Drug Court
	Firefighter-IERC		ARC Opportunities		
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 12,153	\$ 2,714
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,883	67,113	-	61,861
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	5,883	67,113	-	61,861
Disbursements:					
Personal services	-	-	-	3,013	32,349
Supplies	-	-	-	-	-
Other services and charges	3,129	5,883	5,369	-	16,144
Capital outlay	-	-	-	-	-
Other disbursements	-	-	61,744	-	-
Total disbursements	3,129	5,883	67,113	3,013	48,493
Excess (deficiency) of receipts over disbursements	(3,129)	-	-	(3,013)	13,368
Cash and investments - ending	\$ (3,129)	\$ -	\$ -	\$ 9,140	\$ 16,082

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Treasurer - cash book - Supplemental Report	Convention Recreation & Visitor Commission - Supp	Prosecutor's Bad Check Fund - Supplemental Report	Sheriff's Commissary - Supplemental Report
Cash and investments - beginning	\$ 1,237,769	\$ 334,577	\$ 550	\$ 125,102
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,171,962	954,558	4,878	247,573
Total receipts	<u>1,171,962</u>	<u>954,558</u>	<u>4,878</u>	<u>247,573</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	1,237,769	700,870	4,878	279,262
Total disbursements	<u>1,237,769</u>	<u>700,870</u>	<u>4,878</u>	<u>279,262</u>
Excess (deficiency) of receipts over disbursements	<u>(65,807)</u>	<u>253,688</u>	<u>-</u>	<u>(31,689)</u>
Cash and investments - ending	<u>\$ 1,171,962</u>	<u>\$ 588,265</u>	<u>\$ 550</u>	<u>\$ 93,413</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff's Inmate Trust -	Clerk - trust account	Clerk - Child Support	Jury Pay
	<u>Supplemental Report</u>	<u>- Supplemental Report</u>	<u>- Supplemental Report</u>	<u>Supplemental Report</u>
Cash and investments - beginning	\$ 29,297	\$ 538,226	\$ 1,862	\$ 91,329
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	339,287	1,861,824	100,168	3,840
Total receipts	<u>339,287</u>	<u>1,861,824</u>	<u>100,168</u>	<u>3,840</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	15,859
Capital outlay	-	-	-	-
Other disbursements	350,796	2,000,242	99,043	-
Total disbursements	<u>350,796</u>	<u>2,000,242</u>	<u>99,043</u>	<u>15,859</u>
Excess (deficiency) of receipts over disbursements	<u>(11,509)</u>	<u>(138,418)</u>	<u>1,125</u>	<u>(12,019)</u>
Cash and investments - ending	<u>\$ 17,788</u>	<u>\$ 399,808</u>	<u>\$ 2,987</u>	<u>\$ 79,310</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT Public Safety	Motor Vehicle Highway - Restricted	Omitted Property Audits	Adult Probation Administrative	Drug Court Program
Cash and investments - beginning	\$ 1,193,399	\$ 1,671,797	\$ 147,417	\$ 22,651	\$ 17,458
Receipts:					
Taxes	1,854,620	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,912,360	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	13,747	9,320
Other receipts	23,987	-	3,616	-	-
Total receipts	<u>1,878,607</u>	<u>1,912,360</u>	<u>3,616</u>	<u>13,747</u>	<u>9,320</u>
Disbursements:					
Personal services	1,309,833	-	-	-	-
Supplies	-	1,246,884	-	3,201	179
Other services and charges	364,483	-	60,944	11,865	15,072
Capital outlay	47,770	-	-	848	917
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,722,086</u>	<u>1,246,884</u>	<u>60,944</u>	<u>15,914</u>	<u>16,168</u>
Excess (deficiency) of receipts over disbursements	<u>156,521</u>	<u>665,476</u>	<u>(57,328)</u>	<u>(2,167)</u>	<u>(6,848)</u>
Cash and investments - ending	<u>\$ 1,349,920</u>	<u>\$ 2,337,273</u>	<u>\$ 90,089</u>	<u>\$ 20,484</u>	<u>\$ 10,610</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Law Enforcement Continuing Ed	Canine Donation	Immunization Donation	Gifts To Animal Shelter	Economic Development Area #2
Cash and investments - beginning	\$ 1,481	\$ 13,720	\$ 141,132	\$ 74	\$ 1,596,718
Receipts:					
Taxes	-	-	-	-	362,963
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	12	-	-	-	-
Other receipts	6,475	10,100	154,502	-	-
Total receipts	6,487	10,100	154,502	-	362,963
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	176	35,547	-	-
Other services and charges	6,617	3,062	13,048	-	22,682
Capital outlay	-	15,350	4,575	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,617	18,588	53,170	-	22,682
Excess (deficiency) of receipts over disbursements	(130)	(8,488)	101,332	-	340,281
Cash and investments - ending	\$ 1,351	\$ 5,232	\$ 242,464	\$ 74	\$ 1,936,999

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Economic Development Area #3	Economic Development Area #4	Jail Lease Rental	Self Insurance	Wells Fargo Self Insurance
Cash and investments - beginning	\$ 499,956	\$ 36,594	\$ 10,522	\$ 1,022,263	\$ -
Receipts:					
Taxes	85,278	23,090	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	20,442	2,033,725	-
Total receipts	<u>85,278</u>	<u>23,090</u>	<u>20,442</u>	<u>2,033,725</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	26	-
Other services and charges	67	67	-	2,019,401	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>67</u>	<u>67</u>	<u>-</u>	<u>2,019,427</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>85,211</u>	<u>23,023</u>	<u>20,442</u>	<u>14,298</u>	<u>-</u>
Cash and investments - ending	<u>\$ 585,167</u>	<u>\$ 59,617</u>	<u>\$ 30,964</u>	<u>\$ 1,036,561</u>	<u>\$ -</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Contractor Registration	Gazebo	Summer Day AMP Program	Zoning Compliance Cert. Fee	Pretrial Diversion
Cash and investments - beginning	\$ 31,660	\$ 378	\$ 4,866	\$ 164,670	\$ 119,167
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	77,357	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	20	5,600	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	62,975	-	-	-	35,500
Total receipts	62,975	20	5,600	77,357	35,500
Disbursements:					
Personal services	39,339	-	4,610	-	28,189
Supplies	-	-	327	-	-
Other services and charges	-	-	434	22,424	-
Capital outlay	-	-	-	-	4,000
Other disbursements	-	-	-	-	-
Total disbursements	39,339	-	5,371	22,424	32,189
Excess (deficiency) of receipts over disbursements	23,636	20	229	54,933	3,311
Cash and investments - ending	\$ 55,296	\$ 398	\$ 5,095	\$ 219,603	\$ 122,478

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Deferral Program	Information Technology Equipment	Geographic Information System	Drug Court Grant And Donation	Courthouse Restoration
Cash and investments - beginning	\$ 61,668	\$ 2,124	\$ 2,531	\$ 18,978	\$ 3,218
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	378	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,698	2,850	-	-	-
Total receipts	<u>35,698</u>	<u>2,850</u>	<u>378</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	8,866	-	-	56	-
Supplies	4,136	-	-	226	938
Other services and charges	3,121	-	-	3,960	-
Capital outlay	265	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,388</u>	<u>-</u>	<u>-</u>	<u>4,242</u>	<u>938</u>
Excess (deficiency) of receipts over disbursements	<u>19,310</u>	<u>2,850</u>	<u>378</u>	<u>(4,242)</u>	<u>(938)</u>
Cash and investments - ending	<u>\$ 80,978</u>	<u>\$ 4,974</u>	<u>\$ 2,909</u>	<u>\$ 14,736</u>	<u>\$ 2,280</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Special Vehicle Inspection	GED Program	Shop With A Cop	Critical Response Team	Sheriff Continuing Education
Cash and investments - beginning	\$ 7,968	\$ 21,492	\$ 13,528	\$ 13,397	\$ 3,403
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,705	5,000	3,710	-	1,206
Total receipts	<u>1,705</u>	<u>5,000</u>	<u>3,710</u>	<u>-</u>	<u>1,206</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,491	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	450	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>1,491</u>	<u>450</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,705</u>	<u>5,000</u>	<u>2,219</u>	<u>(450)</u>	<u>1,206</u>
Cash and investments - ending	<u>\$ 9,673</u>	<u>\$ 26,492</u>	<u>\$ 15,747</u>	<u>\$ 12,947</u>	<u>\$ 4,609</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Rape Aggression Defense	Dive Team	Work Release Maintenance Fee	Sheriff D & E Fund	Honor Guard
Cash and investments - beginning	\$ 974	\$ 822	\$ 14,022	\$ 1,574	\$ 12,849
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,015	-	-
Total receipts	-	-	7,015	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,074	-	-
Other services and charges	-	-	563	-	-
Capital outlay	-	-	500	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	4,137	-	-
Excess (deficiency) of receipts over disbursements	-	-	2,878	-	-
Cash and investments - ending	\$ 974	\$ 822	\$ 16,900	\$ 1,574	\$ 12,849

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health & Safety Day Camp	Northern IN Criminal Enforcement	LaGrange Co Redevelopment Comm	Lambright Property	Anti-Discrimination Ed & Compliance
Cash and investments - beginning	\$ 6,387	\$ 5,750	\$ 152,410	\$ 51,945	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	20,475	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,000	-	-	700	-
Total receipts	1,000	-	-	21,175	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	98	-	-	144	-
Other services and charges	-	-	-	630	35
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	98	-	-	774	35
Excess (deficiency) of receipts over disbursements	902	-	-	20,401	(35)
Cash and investments - ending	\$ 7,289	\$ 5,750	\$ 152,410	\$ 72,346	\$ 965

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Revolving Loan	Home Detention Program	Alcohol & Drug Court Program	Hospital Non Expendable Principal	Rogers Home Principal
Cash and investments - beginning	\$ 1,437,029	\$ 1,964	\$ 39,790	\$ 353,249	\$ 165,550
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,520	-	-
Other receipts	18,322	-	-	41,995	-
Total receipts	<u>18,322</u>	<u>-</u>	<u>2,520</u>	<u>41,995</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,964	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,964</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,322</u>	<u>(1,964)</u>	<u>2,520</u>	<u>41,995</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,455,351</u>	<u>\$ -</u>	<u>\$ 42,310</u>	<u>\$ 395,244</u>	<u>\$ 165,550</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Rogers Home Income	Cloid Duff Trust	Myrtle M Greenawalt Trust	Myrtle Greenwalt Trust Intere	Excise
Cash and investments - beginning	\$ 34,838	\$ 49,729	\$ 1,790	\$ 55	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,381,706
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	128	327	-	-	-
Total receipts	128	327	-	-	1,381,706
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	13,000	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,381,706
Total disbursements	13,000	-	-	-	1,381,706
Excess (deficiency) of receipts over disbursements	(12,872)	327	-	-	-
Cash and investments - ending	\$ 21,966	\$ 50,056	\$ 1,790	\$ 55	\$ -

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Forest Restoration	LIT Economic Development (EDIT)	LIT SPECIAL DISTRIBUTION	10.557 WIC PC 2017/2018	10.557 WIC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (1,563)	\$ -
Receipts:					
Taxes	524	2,512,064	1,228,094	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,992	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>524</u>	<u>2,512,064</u>	<u>1,228,094</u>	<u>6,992</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	5,428	9,519
Supplies	-	-	-	-	175
Other services and charges	-	-	-	-	891
Capital outlay	-	-	-	-	-
Other disbursements	524	2,512,064	1,228,094	-	-
Total disbursements	<u>524</u>	<u>2,512,064</u>	<u>1,228,094</u>	<u>5,428</u>	<u>10,585</u>
Excess (deficiency) of receipts over disbursements	-	-	-	1,564	(10,585)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (10,585)</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	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	\$ (19,061)	\$ -	\$ -	\$ -	\$ (176)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	74,458	-	8,333	12,500	38,632
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>74,458</u>	<u>-</u>	<u>8,333</u>	<u>12,500</u>	<u>38,632</u>
Disbursements:					
Personal services	49,278	1,952	-	-	3,476
Supplies	880	-	-	-	-
Other services and charges	5,240	75	12,500	12,500	11,371
Capital outlay	-	-	-	-	27,587
Other disbursements	-	-	-	-	-
Total disbursements	<u>55,398</u>	<u>2,027</u>	<u>12,500</u>	<u>12,500</u>	<u>42,434</u>
Excess (deficiency) of receipts over disbursements	<u>19,060</u>	<u>(2,027)</u>	<u>(4,167)</u>	<u>-</u>	<u>(3,802)</u>
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ (2,027)</u>	<u>\$ (4,167)</u>	<u>\$ -</u>	<u>\$ (3,978)</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	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
Cash and investments - beginning	\$ 2,418	\$ (4,121)	\$ 49,326	\$ (49,556)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	50,000	11,242	-	127,337
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>50,000</u>	<u>11,242</u>	<u>-</u>	<u>127,337</u>
Disbursements:				
Personal services	2,418	5,488	1,902	-
Supplies	-	207	-	-
Other services and charges	50,000	1,418	-	-
Capital outlay	-	-	-	77,781
Other disbursements	-	-	47,424	-
Total disbursements	<u>52,418</u>	<u>7,113</u>	<u>49,326</u>	<u>77,781</u>
Excess (deficiency) of receipts over disbursements	<u>(2,418)</u>	<u>4,129</u>	<u>(49,326)</u>	<u>49,556</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8</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, 2022

	14.228 OCRA - EDC - 2ND GRANT	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	\$ 38,239	\$ 29,008	\$ 14,758
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	8,345	12,555	8,345
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,369	-	-	-	-
Total receipts	5,369	-	8,345	12,555	8,345
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,369	-	5,200	8,454	8,952
Capital outlay	-	-	-	319	-
Other disbursements	-	-	-	-	-
Total disbursements	5,369	-	5,200	8,773	8,952
Excess (deficiency) of receipts over disbursements	-	-	3,145	3,782	(607)
Cash and investments - ending	\$ -	\$ 18,318	\$ 41,384	\$ 32,790	\$ 14,151

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	American Recovery Plan Covid Grant	15.916 Land & Water Conservation Grant	Council On Aging Trans. Grant	Problem Solving Court Grant
Cash and investments - beginning	\$ 3,806,789	\$ (54,852)	\$ -	\$ 3,500
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	3,847,278	18,287	805,230	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	400	-	-
Total receipts	<u>3,847,278</u>	<u>18,687</u>	<u>805,230</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	66,728	-	-	-
Capital outlay	761,710	-	-	-
Other disbursements	-	-	805,230	-
Total disbursements	<u>828,438</u>	<u>-</u>	<u>805,230</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,018,840</u>	<u>18,687</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,825,629</u>	<u>\$ (36,165)</u>	<u>\$ -</u>	<u>\$ 3,500</u>

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid Grant	JDAI Comm. Corrections 14/15	JDAI Comm. Corrections 15/16	Community Crossings Grant
Cash and investments - beginning	\$ 14,312	\$ 836	\$ (12,521)	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	43,750	53,675	835,397
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	837	-	-
Total receipts	-	44,587	53,675	835,397
Disbursements:				
Personal services	-	-	-	-
Supplies	-	1,000	17,761	-
Other services and charges	6,504	48,261	13,343	-
Capital outlay	-	4,585	5,565	-
Other disbursements	7,808	837	-	-
Total disbursements	14,312	54,683	36,669	-
Excess (deficiency) of receipts over disbursements	(14,312)	(10,096)	17,006	835,397
Cash and investments - ending	\$ -	\$ (9,260)	\$ 4,485	\$ 835,397

LAGRANGE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Correct 2022-Drug CT	Community Correct-2021 Probation	Community Crossing Grant 19/20	Totals
Cash and investments - beginning	\$ 3,432	\$ 10,803	\$ 350,790	\$ 62,830,052
Receipts:				
Taxes	-	-	-	61,328,293
Licenses and permits	-	-	-	1,730,747
Intergovernmental receipts	61,144	-	-	18,120,466
Charges for services	-	-	-	1,080,709
Fines and forfeits	-	-	-	308,386
Other receipts	-	-	35,878	14,929,553
Total receipts	<u>61,144</u>	<u>-</u>	<u>35,878</u>	<u>97,498,154</u>
Disbursements:				
Personal services	61,060	2,512	-	12,527,773
Supplies	-	-	-	3,625,860
Other services and charges	-	-	29,257	10,568,936
Capital outlay	-	-	347,658	3,808,049
Other disbursements	-	-	-	59,419,016
Total disbursements	<u>61,060</u>	<u>2,512</u>	<u>376,915</u>	<u>89,949,634</u>
Excess (deficiency) of receipts over disbursements	<u>84</u>	<u>(2,512)</u>	<u>(341,037)</u>	<u>7,548,520</u>
Cash and investments - ending	<u>\$ 3,516</u>	<u>\$ 8,291</u>	<u>\$ 9,753</u>	<u>\$ 70,378,572</u>

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OTHER INFORMATION

LAGRANGE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 772,567</u>	<u>\$ 349,688</u>

LAGRANGE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 3,688,636
Infrastructure	95,233,538
Buildings	14,301,061
Improvements other than buildings	1,485,360
Machinery, equipment, and vehicles	<u>14,867,465</u>
Total governmental activities	<u>129,576,060</u>
Total capital assets	<u><u>\$ 129,576,060</u></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/>.