

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

ANNUAL FINANCIAL REPORT

2009

GRANT COUNTY, INDIANA



FILED

07/29/2010

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------|----------------------|
| Auditor | Michael H. Burton | 01-01-07 to 12-31-10 |
| Treasurer | Roger A. Bainbridge | 01-01-09 to 12-31-12 |
| Clerk | J. Mark Florence | 01-01-07 to 12-31-10 |
| Sheriff | Darrell L. Himelick | 01-01-07 to 12-31-10 |
| Recorder | Dixi Fischer Conner | 01-01-06 to 12-31-12 |
| President of the Board of County Commissioners | Mark E. Bardsley | 01-01-09 to 12-31-10 |
| President of the County Council | James E. McWhirt | 01-01-09 to 12-31-10 |



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated June 2, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by State Board of Accounts and, in our opinion are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 2, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 2, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated June 2, 2010.

This report is intended solely for the information and use of the County's management, Board of County Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 2, 2010

GRANT COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

| <u>Functions/Programs</u> | <u>Disbursements</u> | Program Receipts | | | Net (Disbursements) Receipts and Changes in Net Assets |
|--|-----------------------------|---------------------------------|---|---|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | <u>Totals</u> |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 13,695,934 | \$ 1,125,862 | \$ 775,201 | \$ - | \$ (11,794,871) |
| Public safety | 12,004,912 | 3,307,662 | 1,917,963 | 3,768 | (6,775,519) |
| Highways and streets | 3,843,853 | - | 2,375,368 | 395,042 | (1,073,443) |
| Sanitation | 73,960 | 57,088 | - | - | (16,872) |
| Health and welfare | 1,279,099 | 164,553 | 975,733 | - | (138,813) |
| Economic development | 582,000 | - | - | - | (582,000) |
| Urban redevelopment and housing | 43,660 | - | - | - | (43,660) |
| Principal and interest on indebtedness | 1,382,964 | - | - | - | (1,382,964) |
| Total primary government | <u>\$ 32,906,382</u> | <u>\$ 4,655,165</u> | <u>\$ 6,044,265</u> | <u>\$ 398,810</u> | <u>(21,808,142)</u> |
| General receipts: | | | | | |
| Property taxes | | | | | 12,754,024 |
| Income taxes | | | | | 4,522,080 |
| Intergovernmental | | | | | 1,436,290 |
| Other local sources | | | | | 1,991,241 |
| Net proceeds from borrowings | | | | | 1,900,000 |
| Investment earnings | | | | | 157,334 |
| | | | | | <u>22,760,969</u> |
| | | | | | Change in net assets 952,827 |
| | | | | | Net assets - beginning <u>9,339,345</u> |
| | | | | | Net assets - ending <u>\$ 10,292,172</u> |
| Assets | | | | | |
| Cash and investments | | | | | \$ 4,931,693 |
| Restricted assets: | | | | | |
| Cash and investments | | | | | <u>5,360,479</u> |
| Total assets | | | | | <u>\$ 10,292,172</u> |
| Net Assets | | | | | |
| Restricted for: | | | | | |
| General government | | | | | \$ 108,711 |
| Public safety | | | | | 480,252 |
| Highways and streets | | | | | 1,072,299 |
| Health and welfare | | | | | 59,227 |
| Debt service | | | | | 147,646 |
| Capital outlay | | | | | 2,555,174 |
| Other | | | | | 937,170 |
| Unrestricted | | | | | <u>4,931,693</u> |
| Total net assets | | | | | <u>\$ 10,292,172</u> |

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

GRANT COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

| | General | General Drain Maintenance | Highway | Cumulative Capital Development | Cumulative Bridge | Other Governmental Funds | Totals |
|---|-------------------|---------------------------------|-------------------|--------------------------------------|----------------------|--------------------------------|----------------------|
| Receipts: | | | | | | | |
| Taxes | \$ 13,660,133 | \$ - | \$ - | \$ 397,291 | \$ 695,754 | \$ 2,522,926 | \$ 17,276,104 |
| Special assessments | - | 206,945 | - | - | - | 40,319 | 247,264 |
| Licenses and permits | - | - | - | - | - | 193,044 | 193,044 |
| Intergovernmental | 1,976,998 | - | 2,355,064 | 38,193 | 66,885 | 3,442,225 | 7,879,365 |
| Charges for services | 1,205,161 | - | - | - | 3,937 | 2,605,927 | 3,815,025 |
| Fines and forfeits | 358,391 | - | - | - | - | 41,441 | 399,832 |
| Interfund loans | - | - | - | - | 179,343 | 179,343 | 358,686 |
| Other | 1,099,100 | 29,452 | 175,406 | 11,412 | 8,093 | 147,677 | 1,471,140 |
| Total receipts | 18,299,783 | 236,397 | 2,530,470 | 446,896 | 954,012 | 9,172,902 | 31,640,460 |
| Disbursements: | | | | | | | |
| General government | 10,578,993 | 159,278 | - | 84,588 | - | 1,091,393 | 11,914,252 |
| Public safety | 8,274,614 | - | - | - | - | 4,040,100 | 12,314,714 |
| Highways and streets | - | - | 2,882,732 | - | 179,739 | 589,701 | 3,652,172 |
| Sanitation | - | - | - | - | - | 86,357 | 86,357 |
| Health and welfare | - | - | - | - | - | 1,389,509 | 1,389,509 |
| Economic development | - | - | - | - | - | 582,000 | 582,000 |
| Urban redevelopment and housing | - | - | - | - | - | 43,660 | 43,660 |
| Interfund loans | - | - | - | - | - | 358,686 | 358,686 |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | 1,235,832 | 1,235,832 |
| Interest | - | - | - | - | - | 147,132 | 147,132 |
| Capital outlay: | | | | | | | |
| General government | 500 | - | - | 962,101 | - | - | 962,601 |
| Highways and streets | - | - | 406,211 | - | 216,962 | - | 623,173 |
| Total disbursements | 18,854,107 | 159,278 | 3,288,943 | 1,046,689 | 396,701 | 9,564,370 | 33,310,088 |
| Excess (deficiency) of receipts over disbursements | (554,324) | 77,119 | (758,473) | (599,793) | 557,311 | (391,468) | (1,669,628) |
| Other financing sources (uses): | | | | | | | |
| Net proceeds from borrowings | - | - | 100,000 | 1,800,000 | - | - | 1,900,000 |
| Transfers in | - | - | 174,531 | - | - | 664,761 | 839,292 |
| Transfers out | - | (3,611) | - | - | (174,531) | (661,150) | (839,292) |
| Other receipts | 558,055 | - | - | - | - | 119,380 | 677,435 |
| Total other financing sources (uses) | 558,055 | (3,611) | 274,531 | 1,800,000 | (174,531) | 122,991 | 2,577,435 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 3,731 | 73,508 | (483,942) | 1,200,207 | 382,780 | (268,477) | 907,807 |
| Cash and investment fund balance - beginning | 19,940 | 1,294,441 | 1,429,383 | 159,671 | 766,607 | 4,777,153 | 8,447,195 |
| Cash and investment fund balance - ending | <u>\$ 23,671</u> | <u>\$ 1,367,949</u> | <u>\$ 945,441</u> | <u>\$ 1,359,878</u> | <u>\$ 1,149,387</u> | <u>\$ 4,508,676</u> | 9,355,002 |
| Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: | | | | | | | |
| Internal services funds are used by management to charge the costs of certain services to individual funds. The assets of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis. | | | | | | | |
| | | | | | | | 937,170 |
| Net assets of governmental activities | | | | | | | <u>\$ 10,292,172</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 23,671 | \$ 1,367,949 | \$ - | \$ - | \$ - | \$ 3,540,073 | \$ 4,931,693 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | 945,441 | 1,359,878 | 1,149,387 | 968,603 | 4,423,309 |
| Total cash and investment assets - ending | \$ 23,671 | \$ 1,367,949 | \$ 945,441 | \$ 1,359,878 | \$ 1,149,387 | \$ 4,508,676 | \$ 9,355,002 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 108,711 | \$ 108,711 |
| Public safety | - | - | - | - | - | 480,252 | 480,252 |
| Highways and streets | - | - | 945,441 | - | - | 126,858 | 1,072,299 |
| Health and welfare | - | - | - | - | - | 59,227 | 59,227 |
| Debt service | - | - | - | - | - | 147,646 | 147,646 |
| Capital outlay | - | - | - | 1,359,878 | 1,149,387 | 45,909 | 2,555,174 |
| Unrestricted | 23,671 | 1,367,949 | - | - | - | 3,540,073 | 4,931,693 |
| Total cash and investment fund balance - ending | \$ 23,671 | \$ 1,367,949 | \$ 945,441 | \$ 1,359,878 | \$ 1,149,387 | \$ 4,508,676 | \$ 9,355,002 |

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

GRANT COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As of and for the Year Ended December 31, 2009

| | Internal Service Fund |
|---|-----------------------------|
| Operating receipts: | |
| Insurance proceeds | \$ 3,843,387 |
| Operating disbursements: | |
| Insurance disbursements | <u>3,798,367</u> |
| Excess of operating receipts over operating disbursements | 45,020 |
| Cash and investment fund balance - beginning | <u>892,150</u> |
| Cash and investment fund balance - ending | <u>\$ 937,170</u> |
| <u>Cash and Investment Assets - December 31</u> | |
| Cash and investments | <u>\$ 937,170</u> |
| <u>Cash and Investment Fund Balance - December 31</u> | |
| Restricted for: | |
| Other purposes | <u>\$ 937,170</u> |

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

GRANT COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

| | <u>Pension Trust Fund</u> | <u>Private-Purpose Trust Funds</u> | <u>Agency Funds</u> |
|---|-------------------------------|--|-------------------------|
| Additions: | | | |
| Contributions: | | | |
| Employer | \$ 567,559 | \$ - | |
| Other | - | 17,518 | |
| | <u>567,559</u> | <u>17,518</u> | |
| Total contributions | 567,559 | 17,518 | |
| Investment earnings: | | | |
| Interest | <u>252,487</u> | - | |
| Total additions | <u>820,046</u> | <u>17,518</u> | |
| Deductions: | | | |
| Benefits | 362,769 | - | |
| Administrative and general | 68,955 | 16,296 | |
| Loss on sale of investments | <u>581,784</u> | - | |
| Total deductions | <u>1,013,508</u> | <u>16,296</u> | |
| Excess (deficiency) of total additions over total deductions | (193,462) | 1,222 | |
| Cash and investment fund balance - beginning | <u>10,030,243</u> | <u>36,934</u> | |
| Cash and investment fund balance - ending | <u>\$ 9,836,781</u> | <u>\$ 38,156</u> | <u>\$ 4,056,328</u> |

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Grant County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The general drain maintenance fund is used to account for the collection of special assessments and other related fees associated with the maintenance and repair of the County's drainage system.

The highway fund receives funds from state motor vehicle highway distributions and general property taxes. This fund is used primarily for the construction and maintenance of county highways.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The cumulative capital development fund receives collections from the taxes that the County levies on the assessed valuation of all taxable personal and real property within the County. The taxes collected may be used for the cost of repairs or purchase of equipment, machinery, or buildings.

The cumulative bridge fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair, and preservation of County bridges.

Additionally, the County reports the following fund types:

The internal service fund accounts for medical benefits provided to other departments on a cost-reimbursement basis.

The pension trust fund accounts for the activities of the sheriff's pension trust and sheriff's benefit trust funds, which accumulate resources for pension benefit payments.

The private-purpose trust funds account for donations held by the County for uses restricted by the donor.

Agency funds account for assets held by the County as an agent for individuals, private organizations, and other governmental agencies and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements. Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. The effects of services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following fund by the amount below:

| Fund | 2009 |
|---------------------|------------|
| County Debt Service | \$ 900,333 |

These disbursements were funded by available fund balance.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

| Fund | 2009 |
|--|------------|
| Tax Certificate Sale Redemption | \$ 437,322 |
| Recovery Stop Grant | 4,504 |
| JEAN Team | 17,915 |
| Operation Pull Over / Governor's Council | 569 |
| DUI Task Force Indiana | 1,444 |
| Inmate Trust | 3,016 |
| County Sheriff | 75 |
| Inmate Work | 26 |

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements for the Recovery Stop Grant, JEAN Team, Operation Pull Over / Governor's Council, DUI Task Force Indiana and Inmate Work funds; these deficits are to be repaid from future receipts. Cash and investment deficits arose primarily from posting errors for the Tax Certificate Sale Redemption and County Sheriff funds, these deficits will be corrected in future corrective postings. Cash and investment deficits arose primarily from timing of postings for the Inmate Trust fund, this deficit will be corrected in future postings.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The county's policy allows the treasurer to deposit funds only with the financial institutions designated by the Board of Finance of the State of Indiana as documented in IC 5-13-4-10. At December 31, 2009, the County had deposit balances in the amount of \$14,386,657.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plans had the following investments:

| Investment Type | Primary Government Market Value | Sheriffs Retirement and Benefit Pension Plans |
|--|--|--|
| U.S. treasuries and securities | \$ - | \$ 431,169 |
| U.S. agencies | - | 1,096,377 |
| Fixed guaranteed contracts | - | 612,757 |
| Corporate bonds | - | 1,030,146 |
| Mutual funds | - | 3,152,053 |
| Common stock | - | 3,470,606 |
| Trust Indiana - local government investment pool | 141,502 | - |
| Totals | <u>\$ 141,502</u> | <u>\$ 9,793,108</u> |

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Statutory Authorization for Investments

IC 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The County has invested in the Trust Indiana-Local Government Investment Pool. Indiana Code 5-13-9-11 established the local government investment pool within the office and custody of the Indiana Treasurer of State. The Indiana Treasurer of State shall invest the funds in the same manner, in the same type of instruments and subject to the same limitations provided for the deposit and investment of state funds under Indiana Code 5-13-10.5.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on May 31, 2006. Authorized investments include those within a balanced portfolio of investments composed of equity, fixed income, and cash equivalent securities, and, as such, are intended to be more aggressive than fixed income portfolios and less aggressive than purely equity-oriented portfolios.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County's investment policy for custodial credit risk is placed by Indiana Code restriction upon the type and the maturity of investment by the County Treasurer.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name.

Primary Government:

| Investment Type | 2009 Not in the Government's Name |
|--|--|
| Trust Indiana - local government investment pool | \$ 141,502 |

Sheriff's Retirement and Benefit Pension Plans:

| Investment Type | 2009 Not in the Government's Name |
|--------------------------------|--|
| U.S. treasuries and securities | \$ 431,169 |
| U.S. agencies | 1,096,377 |
| Fixed guaranteed contracts | 612,757 |
| Corporate bonds | 1,030,146 |
| Mutual funds | 3,152,053 |
| Common stock | 3,470,606 |
| Total | \$ 9,793,108 |

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County's investment policy for interest rate risk is a strategy to attain the highest rate of return through fiscal and economical cycles within the boundary of constraints.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Primary Government:

| Investment Type | Investment Maturities (in Years) | | |
|--|----------------------------------|------|----------------|
| | Less Than 1 | 1-2 | More Than 2 |
| Trust Indiana - local government investment pool | \$ 141,502 | \$ - | \$ - |

Sheriff's Retirement and Benefit Pension Plans:

| Investment Type | Investment Maturities (in Years) | | |
|--------------------------------|----------------------------------|-------------------|---------------------|
| | Less Than 1 | 1-2 | More Than 2 |
| U.S. treasuries and securities | \$ 431,169 | \$ - | \$ - |
| U.S. agencies | 262,738 | - | 833,639 |
| Fixed guaranteed contracts | 612,757 | - | - |
| Corporate bonds | - | 264,175 | 765,971 |
| Mutual funds | 3,152,053 | - | - |
| Common stock | 3,470,606 | - | - |
| Totals | <u>\$ 7,929,323</u> | <u>\$ 264,175</u> | <u>\$ 1,599,610</u> |

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County's policy for credit risk is placed by Indiana Code restriction upon the type and the maturity of investment by the County Treasurer.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Primary Government:

| Standard and Poor's Rating | Moody's Rating | County's Investments |
|----------------------------------|-------------------|-------------------------|
| | | Investment Pools |
| Unrated | Unrated | <u>\$ 141,502</u> |

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

| Standard and Poor's Rating | Moody's Rating | Sheriff Pension Plan's Investments | | | |
|----------------------------------|-------------------|------------------------------------|---------------------|----------------------------------|---------------------|
| | | Mutual Funds | Corporate Bonds | Fixed Guaranteed Contracts | U.S. Agencies |
| AAA | Aaa | \$ - | \$ - | \$ 612,757 | \$ 1,065,855 |
| AA | Aa | - | 791,298 | - | - |
| A | A | - | 238,848 | - | - |
| Unrated | Unrated | 3,152,503 | - | - | 30,522 |
| Totals | | <u>\$ 3,152,503</u> | <u>\$ 1,030,146</u> | <u>\$ 612,757</u> | <u>\$ 1,096,377</u> |

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy for concentration of credit risk is the understanding that funds dispersed in various bank functions have a certain level of protection. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The County and the Sheriff's Retirement and Benefit Pension Plans held the following investments that were exposed to concentration of credit risk:

Sheriff's Retirement and Benefit Pension Plans:

| Issuer | 2009 |
|---|---------------------|
| Federal Home Loan Bank | \$ 323,907 |
| Federal National Mortgage Association | 533,675 |
| U.S. Treasury Security Strip | 208,273 |
| Federal Home Loan Mortgage Corporation Pool | <u>30,522</u> |
| Total | <u>\$ 1,096,377</u> |

Foreign Currency Risk

The County's investment policy for foreign currency is set by state statute.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

| Transfer From | Transfer To | 2009 |
|--------------------------------|--------------------------|----------------|
| Cumulative Bridge Fund | Highway Fund | \$ 174,531 |
| General Drain Maintenance Fund | Other governmental funds | 3,611 |
| Other governmental funds | Other governmental funds | 661,150 |
| Total | | \$ 839,292 |

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

The Debt Service fund transferred \$288,700 to the Family and Children fund to cover a shortfall on the closed out fund.

IV. Other Information

A. Risk Management

The County is 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 (excluding post employment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits to Employees. The risk financing fund is accounted for in the Medical Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all funds with payroll and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

The County has chosen to establish a risk financing fund for risks associated with job related illnesses or injuries to employees. The risk financing fund is accounted for in the General Fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$250,000 per year.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Termination Benefits

The County provides termination benefits to its employees. Remaining vacation and compensated time are paid to employees at termination if they have been employed for at least one year. Remaining sick leave up to a maximum of 40 days may be paid to employees at termination if they have been employed for at least ten years. During the year ended December 31, 2009, disbursements of \$22,584 were recognized for termination benefits.

C. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Group Health Insurance Program is a single-employer defined benefit healthcare plan administered by Citizen's Management Incorporated. The plan provides medical insurance to eligible retirees and their spouses. County Policy assigns the authority to establish and amend benefit provisions to the County. The Group Health Insurance Program issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Citizen's Management Incorporated
P.O. Box 620
Howell, MI 48844-0620
1-517-540-3186

Funding Policy

The contribution requirements of plan members for the Group Health Insurance Program are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$99,609 to the plan for current premiums (approximately 72.6% of total premiums). Plan members receiving benefits contributed \$37,628, or approximately 27.4% of the total premiums, through their required contribution of \$184 per month for retiree-only coverage and \$553 for retiree and spouse coverage.

D. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$432,323.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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. The contributions made by the County during the period were \$435,170.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$42,605.

GRANT COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Excess of Assets Over (Unfunded) AAL (a-b) | Funded Ratio (a/b) | Covered Payroll (c) | Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c) |
|--------------------------|-------------------------------|---------------------------------------|--|--------------------|---------------------|--|
| 07-01-07 | \$ 9,587,125 | \$ 9,911,754 | \$ (324,629) | 97% | \$ 8,588,243 | (4%) |
| 07-01-08 | 10,528,472 | 10,779,339 | (250,867) | 98% | 8,847,585 | (3%) |
| 07-01-09 | 8,501,335 | 10,663,847 | (2,162,512) | 80% | 9,203,103 | (23%) |

County Police Pension Plan

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Excess of Assets Over (Unfunded) AAL (a-b) | Funded Ratio (a/b) | Covered Payroll (c) | Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c) |
|--------------------------|-------------------------------|---------------------------------------|--|--------------------|---------------------|--|
| 01-01-04 | \$ 6,589,593 | \$ 6,589,593 | \$ - | 100% | \$ 1,499,900 | 0% |
| 01-01-05 | 7,049,424 | 7,049,424 | - | 100% | 1,555,067 | 0% |
| 01-01-06 | 7,788,389 | 7,788,389 | - | 100% | 1,638,952 | 0% |
| 01-01-07 | 8,614,722 | 8,614,722 | - | 100% | 1,604,202 | 0% |
| 01-01-08 | 9,401,058 | 10,058,859 | (657,801) | 93% | 1,678,016 | (39%) |
| 01-01-09 | 9,473,865 | 10,612,656 | (1,138,791) | 89% | 1,683,118 | (68%) |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

| | Local Road and Street | Accident Report | Firearms Training | County Health | Alcohol and Drug Services | Area Plan Special Non-Reverting | Local Planning Council |
|---|-----------------------------|--------------------|----------------------|------------------|---------------------------------|---------------------------------------|------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 284,627 | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | 28,491 | 164,553 | - | - | - |
| Intergovernmental | 413,496 | - | - | 27,363 | - | - | - |
| Charges for services | - | 7,917 | - | - | 77,070 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | 179,343 | - | - | - | - | - | - |
| Other | 802 | - | - | 18,180 | 2,138 | - | - |
| Total receipts | 593,641 | 7,917 | 28,491 | 494,723 | 79,208 | - | - |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | - | 2,257 | 34,327 | - | 206,853 | - | - |
| Highways and streets | 580,087 | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | 435,496 | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 580,087 | 2,257 | 34,327 | 435,496 | 206,853 | - | - |
| Excess (deficiency) of receipts over disbursements | 13,554 | 5,660 | (5,836) | 59,227 | (127,645) | - | - |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 13,554 | 5,660 | (5,836) | 59,227 | (127,645) | - | - |
| Cash and investment fund balance - beginning | 112,184 | 1,804 | 12,464 | - | 439,158 | 15 | 2,275 |
| Cash and investment fund balance - ending | <u>\$ 125,738</u> | <u>\$ 7,464</u> | <u>\$ 6,628</u> | <u>\$ 59,227</u> | <u>\$ 311,513</u> | <u>\$ 15</u> | <u>\$ 2,275</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ - | \$ - | \$ - | \$ - | \$ 311,513 | \$ 15 | \$ 2,275 |
| Restricted assets: | | | | | | | |
| Cash and investments | 125,738 | 7,464 | 6,628 | 59,227 | - | - | - |
| Total cash and investment assets - ending | <u>\$ 125,738</u> | <u>\$ 7,464</u> | <u>\$ 6,628</u> | <u>\$ 59,227</u> | <u>\$ 311,513</u> | <u>\$ 15</u> | <u>\$ 2,275</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | 7,464 | 6,628 | - | - | - | - |
| Highways and streets | 125,738 | - | - | - | - | - | - |
| Health and welfare | - | - | - | 59,227 | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | - | - | - | - | 311,513 | 15 | 2,275 |
| Total cash and investment fund balance - ending | <u>\$ 125,738</u> | <u>\$ 7,464</u> | <u>\$ 6,628</u> | <u>\$ 59,227</u> | <u>\$ 311,513</u> | <u>\$ 15</u> | <u>\$ 2,275</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Crime Control | Clerk's Records Perpetuation | Deferred Prosecution | Emergency Telephone System | Drug Free Community | Local Emergency Planning | Convention and Visitor Bureau |
|---|------------------|------------------------------------|-------------------------|----------------------------------|---------------------------|--------------------------------|-------------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 18,116 | - |
| Charges for services | - | 10,605 | 170,810 | 424,051 | 44,260 | - | 290,203 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | 1,363 | - | - | 1,279 | - | 447 | 2,021 |
| Total receipts | 1,363 | 10,605 | 170,810 | 425,330 | 44,260 | 18,563 | 292,224 |
| Disbursements: | | | | | | | |
| General government | - | 10,892 | - | - | - | - | 297,578 |
| Public safety | 3,407 | - | 126,596 | 605,815 | 52,223 | 17,359 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 3,407 | 10,892 | 126,596 | 605,815 | 52,223 | 17,359 | 297,578 |
| Excess (deficiency) of receipts over disbursements | (2,044) | (287) | 44,214 | (180,485) | (7,963) | 1,204 | (5,354) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (2,044) | (287) | 44,214 | (180,485) | (7,963) | 1,204 | (5,354) |
| Cash and investment fund balance - beginning | 6,049 | 15,400 | 181,131 | 619,459 | 29,862 | 50,332 | 253,118 |
| Cash and investment fund balance - ending | <u>\$ 4,005</u> | <u>\$ 15,113</u> | <u>\$ 225,345</u> | <u>\$ 438,974</u> | <u>\$ 21,899</u> | <u>\$ 51,536</u> | <u>\$ 247,764</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 4,005 | \$ - | \$ 225,345 | \$ - | \$ - | \$ 51,536 | \$ 247,764 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | 15,113 | - | 438,974 | 21,899 | - | - |
| Total cash and investment assets - ending | <u>\$ 4,005</u> | <u>\$ 15,113</u> | <u>\$ 225,345</u> | <u>\$ 438,974</u> | <u>\$ 21,899</u> | <u>\$ 51,536</u> | <u>\$ 247,764</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ 15,113 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | 438,974 | 21,899 | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 4,005 | - | 225,345 | - | - | 51,536 | 247,764 |
| Total cash and investment fund balance - ending | <u>\$ 4,005</u> | <u>\$ 15,113</u> | <u>\$ 225,345</u> | <u>\$ 438,974</u> | <u>\$ 21,899</u> | <u>\$ 51,536</u> | <u>\$ 247,764</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Welfare Family and Children | Reassessment | Extradition | Supplemental Juvenile Probation | Adult Community Corrections | Superior Court II Adult Probation Users | Recorder's Records Perpetuation |
|---|-----------------------------------|-------------------|------------------|---------------------------------------|-----------------------------------|--|---------------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ 456,589 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 216,231 | 43,893 | - | - | 758,442 | - | - |
| Charges for services | - | - | - | 19,862 | - | 136,941 | 71,759 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | 36,145 | 8,562 | - | - | 33,647 | - | - |
| Total receipts | 252,376 | 509,044 | - | 19,862 | 792,089 | 136,941 | 71,759 |
| Disbursements: | | | | | | | |
| General government | - | 480,666 | - | - | - | - | 31,930 |
| Public safety | - | - | - | 15,950 | 961,509 | 92,585 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | 535,298 | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 535,298 | 480,666 | - | 15,950 | 961,509 | 92,585 | 31,930 |
| Excess (deficiency) of receipts over disbursements | (282,922) | 28,378 | - | 3,912 | (169,420) | 44,356 | 39,829 |
| Other financing sources (uses): | | | | | | | |
| Transfers in | 288,700 | - | - | - | 200,468 | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 70 | - | 3,529 | - |
| Total other financing sources (uses) | 288,700 | - | - | 70 | 200,468 | 3,529 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 5,778 | 28,378 | - | 3,982 | 31,048 | 47,885 | 39,829 |
| Cash and investment fund balance - beginning | - | 243,608 | 10,065 | 119,770 | (12,197) | 157,257 | 45,492 |
| Cash and investment fund balance - ending | \$ 5,778 | \$ 271,986 | \$ 10,065 | \$ 123,752 | \$ 18,851 | \$ 205,142 | \$ 85,321 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 5,778 | \$ 271,986 | \$ 10,065 | \$ 123,752 | \$ 18,851 | \$ 205,142 | \$ - |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | 85,321 |
| Total cash and investment assets - ending | \$ 5,778 | \$ 271,986 | \$ 10,065 | \$ 123,752 | \$ 18,851 | \$ 205,142 | \$ 85,321 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 85,321 |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 5,778 | 271,986 | 10,065 | 123,752 | 18,851 | 205,142 | - |
| Total cash and investment fund balance - ending | \$ 5,778 | \$ 271,986 | \$ 10,065 | \$ 123,752 | \$ 18,851 | \$ 205,142 | \$ 85,321 |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Covered Bridge | Local Health Maintenance | Community Corrections - Home Detention | Pretrial Diversion | Plat Book | Supplemental Public Defender Services | Clerk IV-D Incentive |
|---|-------------------|--------------------------------|---|-----------------------|------------------|--|----------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 1,850 | 48,859 | - | - | - | - | - |
| Charges for services | - | - | 189,772 | 5,615 | 19,054 | 44,989 | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | 775 | 850 | - |
| Total receipts | 1,850 | 48,859 | 189,772 | 5,615 | 19,829 | 45,839 | - |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | 17,315 | - | - |
| Public safety | - | - | 106,055 | 9,700 | - | 25,107 | - |
| Highways and streets | 9,614 | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | 28,092 | - | - | - | - | 843 |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 9,614 | 28,092 | 106,055 | 9,700 | 17,315 | 25,107 | 843 |
| Excess (deficiency) of receipts over disbursements | (7,764) | 20,767 | 83,717 | (4,085) | 2,514 | 20,732 | (843) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (7,764) | 20,767 | 83,717 | (4,085) | 2,514 | 20,732 | (843) |
| Cash and investment fund balance - beginning | 8,884 | 78,918 | 261,946 | 9,941 | 13,953 | 71 | 1,246 |
| Cash and investment fund balance - ending | \$ 1,120 | \$ 99,685 | \$ 345,663 | \$ 5,856 | \$ 16,467 | \$ 20,803 | \$ 403 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ - | \$ 99,685 | \$ 345,663 | \$ - | \$ 16,467 | \$ 20,803 | \$ 403 |
| Restricted assets: | | | | | | | |
| Cash and investments | 1,120 | - | - | 5,856 | - | - | - |
| Total cash and investment assets - ending | \$ 1,120 | \$ 99,685 | \$ 345,663 | \$ 5,856 | \$ 16,467 | \$ 20,803 | \$ 403 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | 5,856 | - | - | - |
| Highways and streets | 1,120 | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | - | 99,685 | 345,663 | - | 16,467 | 20,803 | 403 |
| Total cash and investment fund balance - ending | \$ 1,120 | \$ 99,685 | \$ 345,663 | \$ 5,856 | \$ 16,467 | \$ 20,803 | \$ 403 |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Surveyor's Corner Perpetuation | Sheriff's Continuing Education | Jury Fee | ECISWD Recycling Grant | Ten Commandments | Homeland Security / Part 2 | Homeland Security/ CBRNE |
|---|--------------------------------------|--------------------------------------|------------------------|------------------------------|----------------------|----------------------------------|-----------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 13,040 | 4,993 | 24,460 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 13,040 | 4,993 | 24,460 | - | - | - | - |
| Disbursements: | | | | | | | |
| General government | 17,905 | - | 43,181 | - | - | - | - |
| Public safety | - | 550 | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 17,905 | 550 | 43,181 | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | (4,865) | 4,443 | (18,721) | - | - | - | - |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (4,865) | 4,443 | (18,721) | - | - | - | - |
| Cash and investment fund balance - beginning | 13,142 | 7,865 | 20,059 | 13,687 | 100 | 181 | 12 |
| Cash and investment fund balance - ending | <u>\$ 8,277</u> | <u>\$ 12,308</u> | <u>\$ 1,338</u> | <u>\$ 13,687</u> | <u>\$ 100</u> | <u>\$ 181</u> | <u>\$ 12</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ - | \$ 12,308 | \$ 1,338 | \$ 13,687 | \$ 100 | \$ 181 | \$ 12 |
| Restricted assets: | | | | | | | |
| Cash and investments | 8,277 | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 8,277</u> | <u>\$ 12,308</u> | <u>\$ 1,338</u> | <u>\$ 13,687</u> | <u>\$ 100</u> | <u>\$ 181</u> | <u>\$ 12</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ 8,277 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | - | 12,308 | 1,338 | 13,687 | 100 | 181 | 12 |
| Total cash and investment fund balance - ending | <u>\$ 8,277</u> | <u>\$ 12,308</u> | <u>\$ 1,338</u> | <u>\$ 13,687</u> | <u>\$ 100</u> | <u>\$ 181</u> | <u>\$ 12</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Recycling Grant/IDEM | RRR Recycle Center | Recycled Furniture | Refund/Grant Housing Development | 99 Yard Waste Management | Rainy Day | Sheriff Drug Interdiction |
|---|-------------------------|--------------------------|-----------------------|--|--------------------------------|-------------------|---------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 128,124 | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | 57,088 | - | - | - | - | 2,500 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | - | 57,088 | - | - | - | 128,124 | 2,500 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | 115,779 | - |
| Public safety | - | - | - | - | - | - | 4,813 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | 80,972 | - | - | 5,385 | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | - | 80,972 | - | - | 5,385 | 115,779 | 4,813 |
| Excess (deficiency) of receipts over disbursements | - | (23,884) | - | - | (5,385) | 12,345 | (2,313) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | 171,982 | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 171,982 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | (23,884) | - | - | (5,385) | 184,327 | (2,313) |
| Cash and investment fund balance - beginning | 1,442 | 143,355 | 5,490 | 590 | 5,385 | 985 | 7,816 |
| Cash and investment fund balance - ending | <u>\$ 1,442</u> | <u>\$ 119,471</u> | <u>\$ 5,490</u> | <u>\$ 590</u> | <u>\$ -</u> | <u>\$ 185,312</u> | <u>\$ 5,503</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 1,442 | \$ 119,471 | \$ 5,490 | \$ 590 | \$ - | \$ 185,312 | \$ 5,503 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 1,442</u> | <u>\$ 119,471</u> | <u>\$ 5,490</u> | <u>\$ 590</u> | <u>\$ -</u> | <u>\$ 185,312</u> | <u>\$ 5,503</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 1,442 | 119,471 | 5,490 | 590 | - | 185,312 | 5,503 |
| Total cash and investment fund balance - ending | <u>\$ 1,442</u> | <u>\$ 119,471</u> | <u>\$ 5,490</u> | <u>\$ 590</u> | <u>\$ -</u> | <u>\$ 185,312</u> | <u>\$ 5,503</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Work Crew | Community Corrections Project Income | Sheriff's Commissary | Build Indiana | Community Development Block Grant | DARE | Jail Addictions Treatment Program |
|---|----------------|---|-------------------------|------------------|--|----------|--|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 61,249 | - | - | - | 43,660 | - | - |
| Charges for services | - | 160,025 | 622,964 | - | - | - | 6,975 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 61,249 | 160,025 | 622,964 | - | 43,660 | - | 6,975 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | 124,211 | 18,235 | 549,962 | - | - | - | 7,398 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | 43,660 | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 124,211 | 18,235 | 549,962 | - | 43,660 | - | 7,398 |
| Excess (deficiency) of receipts over disbursements | (62,962) | 141,790 | 73,002 | - | - | - | (423) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | (200,468) | - | - | - | - | - |
| Other receipts | 53,036 | - | - | - | - | - | - |
| Total other financing sources (uses) | 53,036 | (200,468) | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (9,926) | (58,678) | 73,002 | - | - | - | (423) |
| Cash and investment fund balance - beginning | 9,926 | 249,645 | 140,264 | 2,701 | - | 375 | 1,810 |
| Cash and investment fund balance - ending | \$ - | \$ 190,967 | \$ 213,266 | \$ 2,701 | \$ - | \$ 375 | \$ 1,387 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ - | \$ 190,967 | \$ 213,266 | \$ 2,701 | \$ - | \$ 375 | \$ 1,387 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ - | \$ 190,967 | \$ 213,266 | \$ 2,701 | \$ - | \$ 375 | \$ 1,387 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | - | 190,967 | 213,266 | 2,701 | - | 375 | 1,387 |
| Total cash and investment fund balance - ending | \$ - | \$ 190,967 | \$ 213,266 | \$ 2,701 | \$ - | \$ 375 | \$ 1,387 |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | H1N1 Pandemic | Child Advocacy | Excess Levy | 99 Recycle Grant | Law Enforcement Assistance | Operation Pull Over/Governor's Council | Psychiatric Residential Treatment |
|---|------------------|-------------------|-------------------|---------------------|----------------------------------|---|---|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ 175,109 | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 33,465 | - | - | - | - | 17,000 | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 33,465 | - | 175,109 | - | - | 17,000 | - |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | 20,537 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | 31,812 | - | - | - | - | - | 66,304 |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 31,812 | - | - | - | - | 20,537 | 66,304 |
| Excess (deficiency) of receipts over disbursements | 1,653 | - | 175,109 | - | - | (3,537) | (66,304) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | (171,982) |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | (171,982) |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,653 | - | 175,109 | - | - | (3,537) | (238,286) |
| Cash and investment fund balance - beginning | - | 100 | - | 232 | 1 | 2,968 | 238,286 |
| Cash and investment fund balance - ending | \$ 1,653 | \$ 100 | \$ 175,109 | \$ 232 | \$ 1 | \$ (569) | \$ - |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 1,653 | \$ 100 | \$ 175,109 | \$ 232 | \$ 1 | \$ - | \$ - |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | (569) | - |
| Total cash and investment assets - ending | \$ 1,653 | \$ 100 | \$ 175,109 | \$ 232 | \$ 1 | \$ (569) | \$ - |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | (569) | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 1,653 | 100 | 175,109 | 232 | 1 | - | - |
| Total cash and investment fund balance - ending | \$ 1,653 | \$ 100 | \$ 175,109 | \$ 232 | \$ 1 | \$ (569) | \$ - |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Homeland Security Reimbursable | Prosecutor IV-D Incentive | Clerk's Support | JEAN Team | DUI Task Force Indiana | County Sales Disclosure | Tobacco Grant |
|---|--------------------------------------|---------------------------------|--------------------|---------------|---------------------------------|-------------------------------|------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 541,565 | 53,921 | 35,839 | 20,488 | 15,000 | - | 82,781 |
| Charges for services | - | - | - | 56,600 | - | 6,560 | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | 1,480 | - | - | - | 334 | 776 |
| Total receipts | 541,565 | 55,401 | 35,839 | 77,088 | 15,000 | 6,894 | 83,557 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | 7,666 | - |
| Public safety | 541,565 | - | - | 95,596 | 21,335 | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | 110,795 | 31,411 | - | - | - | 104,369 |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 541,565 | 110,795 | 31,411 | 95,596 | 21,335 | 7,666 | 104,369 |
| Excess (deficiency) of receipts over disbursements | - | (55,394) | 4,428 | (18,508) | (6,335) | (772) | (20,812) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | (55,394) | 4,428 | (18,508) | (6,335) | (772) | (20,812) |
| Cash and investment fund balance - beginning | - | 97,366 | 126,806 | 593 | 4,891 | 17,332 | 20,812 |
| Cash and investment fund balance - ending | \$ - | \$ 41,972 | \$ 131,234 | \$ (17,915) | \$ (1,444) | \$ 16,560 | \$ - |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ - | \$ 41,972 | \$ 131,234 | \$ (17,915) | \$ (1,444) | \$ 16,560 | \$ - |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ - | \$ 41,972 | \$ 131,234 | \$ (17,915) | \$ (1,444) | \$ 16,560 | \$ - |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | - | 41,972 | 131,234 | (17,915) | (1,444) | 16,560 | - |
| Total cash and investment fund balance - ending | \$ - | \$ 41,972 | \$ 131,234 | \$ (17,915) | \$ (1,444) | \$ 16,560 | \$ - |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Tobacco Trust | State Tobacco Settlement Health Maintenance | Bioterrorism Grant | JEAN Team Drug Buy Money | Computer Access Fee | Community Transition Program | Criminal Thinking Training |
|---|------------------|---|-----------------------|--------------------------------|---------------------------|------------------------------------|----------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 34,793 | 7,639 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | 35,864 | - | - | - |
| Total receipts | - | 34,793 | 7,639 | 35,864 | - | - | - |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | - | - | - | 38,173 | - | 60,260 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | 25,687 | 4,567 | 9,180 | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 25,687 | 4,567 | 9,180 | 38,173 | - | 60,260 | - |
| Excess (deficiency) of receipts over disbursements | (25,687) | 30,226 | (1,541) | (2,309) | - | (60,260) | - |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 62,745 | - |
| Total other financing sources (uses) | - | - | - | - | - | 62,745 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (25,687) | 30,226 | (1,541) | (2,309) | - | 2,485 | - |
| Cash and investment fund balance - beginning | 65,635 | 58,549 | 2,969 | 5,859 | 8 | 2,765 | 1,641 |
| Cash and investment fund balance - ending | <u>\$ 39,948</u> | <u>\$ 88,775</u> | <u>\$ 1,428</u> | <u>\$ 3,550</u> | <u>\$ 8</u> | <u>\$ 5,250</u> | <u>\$ 1,641</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 39,948 | \$ 88,775 | \$ 1,428 | \$ 3,550 | \$ 8 | \$ 5,250 | \$ 1,641 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 39,948</u> | <u>\$ 88,775</u> | <u>\$ 1,428</u> | <u>\$ 3,550</u> | <u>\$ 8</u> | <u>\$ 5,250</u> | <u>\$ 1,641</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 39,948 | 88,775 | 1,428 | 3,550 | 8 | 5,250 | 1,641 |
| Total cash and investment fund balance - ending | <u>\$ 39,948</u> | <u>\$ 88,775</u> | <u>\$ 1,428</u> | <u>\$ 3,550</u> | <u>\$ 8</u> | <u>\$ 5,250</u> | <u>\$ 1,641</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Sex and Violent Offender Fee | PCA Fees IV-D | Community Corrections Level III | Re-Entry Court | Truancy Intervention Program | Prosecutor's Education and Training | Vehicle Inspection |
|---|---------------------------------------|---------------------|---------------------------------------|-------------------|------------------------------------|---|-----------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 12,559 | 53,036 | - | - | - | - |
| Charges for services | 8,596 | - | - | 8,955 | - | - | 2,316 |
| Fines and forfeits | - | - | - | - | - | 41,441 | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 8,596 | 12,559 | 53,036 | 8,955 | - | 41,441 | 2,316 |
| Disbursements: | | | | | | | |
| General government | - | - | - | 986 | - | - | - |
| Public safety | 7,575 | - | 53,036 | - | - | 37,034 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | 5,597 | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | - | - | - | - | - | - | - |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 7,575 | 5,597 | 53,036 | 986 | - | 37,034 | - |
| Excess (deficiency) of receipts over disbursements | 1,021 | 6,962 | - | 7,969 | - | 4,407 | 2,316 |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,021 | 6,962 | - | 7,969 | - | 4,407 | 2,316 |
| Cash and investment fund balance - beginning | 2,442 | 2,004 | 53,036 | 2,280 | 23,229 | 12,384 | 3,249 |
| Cash and investment fund balance - ending | <u>\$ 3,463</u> | <u>\$ 8,966</u> | <u>\$ 53,036</u> | <u>\$ 10,249</u> | <u>\$ 23,229</u> | <u>\$ 16,791</u> | <u>\$ 5,565</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 3,463 | \$ 8,966 | \$ 53,036 | \$ 10,249 | \$ 23,229 | \$ 16,791 | \$ 5,565 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 3,463</u> | <u>\$ 8,966</u> | <u>\$ 53,036</u> | <u>\$ 10,249</u> | <u>\$ 23,229</u> | <u>\$ 16,791</u> | <u>\$ 5,565</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 3,463 | 8,966 | 53,036 | 10,249 | 23,229 | 16,791 | 5,565 |
| Total cash and investment fund balance - ending | <u>\$ 3,463</u> | <u>\$ 8,966</u> | <u>\$ 53,036</u> | <u>\$ 10,249</u> | <u>\$ 23,229</u> | <u>\$ 16,791</u> | <u>\$ 5,565</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Drug Court | Andrew R. Benedict Training Center | HIV Education Grant | Criminal Records Application Fee | Community Corrections Division Of Addiction Services | Operation Pull Over/Dart | CASA / Grant County |
|---|------------------|---|---------------------------|---|--|--------------------------------|---------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 5,198 | 46,989 |
| Charges for services | 81,061 | - | - | 7,900 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | 2,938 | - | - | - | - | - | - |
| Total receipts | 83,999 | - | - | 7,900 | - | 5,198 | 46,989 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | - | 53,432 |
| Public safety | 81,816 | - | - | 5,121 | - | 2,254 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 81,816 | - | - | 5,121 | - | 2,254 | 53,432 |
| Excess (deficiency) of receipts over disbursements | 2,183 | - | - | 2,779 | - | 2,944 | (6,443) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,183 | - | - | 2,779 | - | 2,944 | (6,443) |
| Cash and investment fund balance - beginning | 89,202 | 95 | 19 | 2,228 | 6,561 | (174) | 9,043 |
| Cash and investment fund balance - ending | <u>\$ 91,385</u> | <u>\$ 95</u> | <u>\$ 19</u> | <u>\$ 5,007</u> | <u>\$ 6,561</u> | <u>\$ 2,770</u> | <u>\$ 2,600</u> |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 91,385 | \$ 95 | \$ 19 | \$ 5,007 | \$ 6,561 | \$ 2,770 | \$ 2,600 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | <u>\$ 91,385</u> | <u>\$ 95</u> | <u>\$ 19</u> | <u>\$ 5,007</u> | <u>\$ 6,561</u> | <u>\$ 2,770</u> | <u>\$ 2,600</u> |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 91,385 | 95 | 19 | 5,007 | 6,561 | 2,770 | 2,600 |
| Total cash and investment fund balance - ending | <u>\$ 91,385</u> | <u>\$ 95</u> | <u>\$ 19</u> | <u>\$ 5,007</u> | <u>\$ 6,561</u> | <u>\$ 2,770</u> | <u>\$ 2,600</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Big City / County Seatbelt Enforcement | Car Seat Fitting Station | Recorder CISP | IEDC / FUTR Skills \$ Now | Bulletproof Vests | State Immunization Grant | Drug Court Grant 2008 |
|--|---|-----------------------------------|------------------|------------------------------------|----------------------|--------------------------------|--------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 9,375 | 2,715 | - | - | - | - | - |
| Charges for services | - | - | 22,986 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 9,375 | 2,715 | 22,986 | - | - | - | - |
| Disbursements: | | | | | | | |
| General government | - | - | 1,200 | - | - | - | - |
| Public safety | - | 947 | - | - | 965 | - | 1,023 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | - | 947 | 1,200 | - | 965 | - | 1,023 |
| Excess (deficiency) of receipts over disbursements | 9,375 | 1,768 | 21,786 | - | (965) | - | (1,023) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 9,375 | 1,768 | 21,786 | - | (965) | - | (1,023) |
| Cash and investment fund balance - beginning | 26 | 858 | 37,079 | 1,500 | 965 | 4,154 | 4,292 |
| Cash and investment fund balance - ending | \$ 9,401 | \$ 2,626 | \$ 58,865 | \$ 1,500 | \$ - | \$ 4,154 | \$ 3,269 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 9,401 | \$ 2,626 | \$ 58,865 | \$ 1,500 | \$ - | \$ 4,154 | \$ 3,269 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ 9,401 | \$ 2,626 | \$ 58,865 | \$ 1,500 | \$ - | \$ 4,154 | \$ 3,269 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | 9,401 | 2,626 | 58,865 | 1,500 | - | 4,154 | 3,269 |
| Total cash and investment fund balance - ending | \$ 9,401 | \$ 2,626 | \$ 58,865 | \$ 1,500 | \$ - | \$ 4,154 | \$ 3,269 |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | PCA Fees Prosecutor IV-D | JEAN Team Clan Lab / Clean Lab | Re-Entry Court Participant Flex | Drug Court Discretionary Grant | Drug Court Client Services | Recovery Stop Grant | Drug Free Community |
|---|-----------------------------------|---|--|---|-------------------------------------|---------------------------|---------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 10,000 | 21,548 | 3,000 | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | - | - | 10,000 | 21,548 | 3,000 | - | - |
| Disbursements: | | | | | | | |
| General government | - | - | 4,142 | - | - | 4,504 | - |
| Public safety | - | - | - | 21,548 | 894 | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | 58 | - | - | - | - | - | - |
| Economic development | - | - | - | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Total disbursements | 58 | - | 4,142 | 21,548 | 894 | 4,504 | - |
| Excess (deficiency) of receipts over disbursements | (58) | - | 5,858 | - | 2,106 | (4,504) | - |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (58) | - | 5,858 | - | 2,106 | (4,504) | - |
| Cash and investment fund balance - beginning | 58 | 1,020 | - | - | - | - | 358 |
| Cash and investment fund balance - ending | \$ - | \$ 1,020 | \$ 5,858 | \$ - | \$ 2,106 | \$ (4,504) | \$ 358 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ - | \$ 1,020 | \$ 5,858 | \$ - | \$ 2,106 | \$ (4,504) | \$ 358 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | - | - | - |
| Total cash and investment assets - ending | \$ - | \$ 1,020 | \$ 5,858 | \$ - | \$ 2,106 | \$ (4,504) | \$ 358 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Unrestricted | - | 1,020 | 5,858 | - | 2,106 | (4,504) | 358 |
| Total cash and investment fund balance - ending | \$ - | \$ 1,020 | \$ 5,858 | \$ - | \$ 2,106 | \$ (4,504) | \$ 358 |

GRANT COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Aggressive Driving Grant | Fire Training Infrastructure | OCRA Grant | Unsafe Buildings | County Debt Service | General Drain Improvement | Totals |
|---|--------------------------------|------------------------------------|----------------|---------------------|---------------------------|---------------------------------|---------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 1,478,477 | \$ - | \$ 2,522,926 |
| Special assessments | - | - | - | - | - | 40,319 | 40,319 |
| Licenses and permits | - | - | - | - | - | - | 193,044 |
| Intergovernmental | 20,000 | 58,025 | 582,000 | - | 142,130 | - | 3,442,225 |
| Charges for services | - | - | - | 6,000 | - | - | 2,605,927 |
| Fines and forfeits | - | - | - | - | - | - | 41,441 |
| Interfund loans | - | - | - | - | - | - | 179,343 |
| Other | - | - | - | - | 20 | 56 | 147,677 |
| Total receipts | 20,000 | 58,025 | 582,000 | 6,000 | 1,620,627 | 40,375 | 9,172,902 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | 4,217 | 1,091,393 |
| Public safety | 20,469 | 37,793 | - | 27,247 | - | - | 4,040,100 |
| Highways and streets | - | - | - | - | - | - | 589,701 |
| Sanitation | - | - | - | - | - | - | 86,357 |
| Health and welfare | - | - | - | - | - | - | 1,389,509 |
| Economic development | - | - | 582,000 | - | - | - | 582,000 |
| Urban redevelopment and housing | - | - | - | - | - | - | 43,660 |
| Interfund loans | - | - | - | - | 358,686 | - | 358,686 |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | 1,235,832 | - | 1,235,832 |
| Interest | - | - | - | - | 147,132 | - | 147,132 |
| Total disbursements | 20,469 | 37,793 | 582,000 | 27,247 | 1,741,650 | 4,217 | 9,564,370 |
| Excess (deficiency) of receipts over disbursements | (469) | 20,232 | - | (21,247) | (121,023) | 36,158 | (391,468) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | 3,611 | 664,761 |
| Transfers out | - | - | - | - | (288,700) | - | (661,150) |
| Other receipts | - | - | - | - | - | - | 119,380 |
| Total other financing sources (uses) | - | - | - | - | (288,700) | 3,611 | 122,991 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (469) | 20,232 | - | (21,247) | (409,723) | 39,769 | (268,477) |
| Cash and investment fund balance - beginning | 2,612 | - | - | 21,276 | 557,369 | 6,140 | 4,777,153 |
| Cash and investment fund balance - ending | \$ 2,143 | \$ 20,232 | \$ - | \$ 29 | \$ 147,646 | \$ 45,909 | \$ 4,508,676 |
| <u>Cash and Investment Assets - Ending</u> | | | | | | | |
| Cash and investments | \$ 2,143 | \$ 20,232 | \$ - | \$ 29 | \$ - | \$ - | \$ 3,540,073 |
| Restricted assets: | | | | | | | |
| Cash and investments | - | - | - | - | 147,646 | 45,909 | 968,603 |
| Total cash and investment assets - ending | \$ 2,143 | \$ 20,232 | \$ - | \$ 29 | \$ 147,646 | \$ 45,909 | \$ 4,508,676 |
| <u>Cash and Investment Fund Balance - Ending</u> | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 108,711 |
| Public safety | - | - | - | - | - | - | 480,252 |
| Highways and streets | - | - | - | - | - | - | 126,858 |
| Health and welfare | - | - | - | - | - | - | 59,227 |
| Debt service | - | - | - | - | 147,646 | - | 147,646 |
| Capital outlay | - | - | - | - | - | 45,909 | 45,909 |
| Unrestricted | 2,143 | 20,232 | - | 29 | - | - | 3,540,073 |
| Total cash and investment fund balance - ending | \$ 2,143 | \$ 20,232 | \$ - | \$ 29 | \$ 147,646 | \$ 45,909 | \$ 4,508,676 |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2009

| | <u>Congressional School Principal</u> | <u>EMA Traffic</u> | <u>Tobacco Prevention</u> | <u>Totals</u> |
|---|---|------------------------|-------------------------------|------------------|
| Additions: | | | | |
| Contributions: | | | | |
| Other | \$ - | \$ 17,518 | \$ - | \$ 17,518 |
| Deductions: | | | | |
| Administrative and general | - | 16,258 | 38 | 16,296 |
| Excess (deficiency) of total additions over total deductions | - | 1,260 | (38) | 1,222 |
| Cash and investment fund balance - beginning | <u>29,029</u> | <u>7,833</u> | <u>72</u> | <u>36,934</u> |
| Cash and investment fund balance - ending | <u>\$ 29,029</u> | <u>\$ 9,093</u> | <u>\$ 34</u> | <u>\$ 38,156</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

| | City and Town Court Cost | Congressional School Interest | Tax Sale Surplus | Tax Sale Redemption | Surplus Tax | Fines And Forfeitures |
|---|--------------------------------|-------------------------------------|------------------------|---------------------------|-------------------|-----------------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 12,909 | \$ 2,068 | \$ 212,665 | \$ 808,687 | \$ 221,625 | \$ 74,463 |
| Deductions: | | | | | | |
| Agency fund deductions | 19,769 | 581 | 507,400 | 344,125 | 253,518 | 22,482 |
| Excess (deficiency) of total additions over total deductions | (6,860) | 1,487 | (294,735) | 464,562 | (31,893) | 51,981 |
| Cash and investment fund balance - beginning | 13,042 | 25,253 | 515,054 | 2,871 | 861,954 | 28,834 |
| Cash and investment fund balance - ending | <u>\$ 6,182</u> | <u>\$ 26,740</u> | <u>\$ 220,319</u> | <u>\$ 467,433</u> | <u>\$ 830,061</u> | <u>\$ 80,815</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | State Sales Disclosure | Recorder Trust | Judgment Infraction | Inheritance Tax | Probation Department | Inmate Trust |
|---|------------------------------|-------------------|------------------------|--------------------|-------------------------|-------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 6,565 | \$ 118 | \$ 275,937 | \$ 1,492,063 | \$ 175,913 | \$ 1,306,111 |
| Deductions: | | | | | | |
| Agency fund deductions | 6,410 | - | 261,225 | 1,701,603 | 179,098 | 1,320,854 |
| Excess (deficiency) of total additions over total deductions | 155 | 118 | 14,712 | (209,540) | (3,185) | (14,743) |
| Cash and investment fund balance - beginning | 620 | 701 | 2,448 | 525,202 | 11,902 | 11,727 |
| Cash and investment fund balance - ending | <u>\$ 775</u> | <u>\$ 819</u> | <u>\$ 17,160</u> | <u>\$ 315,662</u> | <u>\$ 8,717</u> | <u>\$ (3,016)</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Special Death Benefit | Education Plate Fee | Innkeepers Tax Invest | Mortgage Fees | Welfare Trust | Tax Distributions |
|---|-----------------------------|---------------------------|-----------------------------|------------------|------------------|----------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 5,067 | \$ 1,594 | \$ - | \$ 7,235 | \$ - | \$ 63,189,359 |
| Deductions: | | | | | | |
| Agency fund deductions | 4,965 | 1,594 | - | 7,038 | 22,541 | 63,727,314 |
| Excess (deficiency) of total additions over total deductions | 102 | - | - | 197 | (22,541) | (537,955) |
| Cash and investment fund balance - beginning | 313 | - | 211 | 423 | 22,541 | 675,341 |
| Cash and investment fund balance - ending | <u>\$ 415</u> | <u>\$ -</u> | <u>\$ 211</u> | <u>\$ 620</u> | <u>\$ -</u> | <u>\$ 137,386</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | <u>Coroners Continuing Education</u> | <u>County Police Pension</u> | <u>Narcotics Pending</u> | <u>County Law Enforcement Continuing Education #2</u> | <u>Children's Home Trust</u> | <u>Tax Certificate Sale Redemption</u> |
|---|--|--------------------------------------|------------------------------|---|--------------------------------------|--|
| Additions: | | | | | | |
| Agency fund additions | \$ 6,710 | \$ 57,559 | \$ 19,176 | \$ 2,668 | \$ 574 | \$ 91,700 |
| Deductions: | | | | | | |
| Agency fund deductions | <u>6,767</u> | <u>-</u> | <u>41,105</u> | <u>848</u> | <u>-</u> | <u>528,347</u> |
| Excess (deficiency) of total additions over total deductions | (57) | 57,559 | (21,929) | 1,820 | 574 | (436,647) |
| Cash and investment fund balance - beginning | <u>493</u> | <u>134,547</u> | <u>93,014</u> | <u>21,324</u> | <u>63,922</u> | <u>(675)</u> |
| Cash and investment fund balance - ending | <u>\$ 436</u> | <u>\$ 192,106</u> | <u>\$ 71,085</u> | <u>\$ 23,144</u> | <u>\$ 64,496</u> | <u>\$ (437,322)</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | <u>Payroll Withholdings</u> | <u>County Treasurer</u> | <u>Clerk of the Circuit Court</u> | <u>County Recorder</u> | <u>County Sheriff</u> | <u>Child Restraint System Fines</u> |
|---|---------------------------------|-----------------------------|---|----------------------------|---------------------------|---|
| Additions: | | | | | | |
| Agency fund additions | \$ 5,277,713 | \$ 73,004,960 | \$ 6,411,359 | \$ 103,936 | \$ 618,356 | \$ 1,349 |
| Deductions: | | | | | | |
| Agency fund deductions | <u>5,259,117</u> | <u>72,937,682</u> | <u>6,514,185</u> | <u>121,672</u> | <u>618,539</u> | <u>1,328</u> |
| Excess (deficiency) of total additions over total deductions | 18,596 | 67,278 | (102,826) | (17,736) | (183) | 21 |
| Cash and investment fund balance - beginning | <u>218,088</u> | <u>880,903</u> | <u>865,445</u> | <u>17,736</u> | <u>108</u> | <u>64</u> |
| Cash and investment fund balance - ending | <u>\$ 236,684</u> | <u>\$ 948,181</u> | <u>\$ 762,619</u> | <u>\$ -</u> | <u>\$ (75)</u> | <u>\$ 85</u> |

GRANT COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

| | Federal Forfeiture | Health Department | EMS | Inmate Work | Sheriff's Work Release | Totals |
|---|-----------------------|----------------------|---------------|----------------|------------------------------|---------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ - | \$ 174,441 | \$ 351,144 | \$ 11,500 | \$ 263,176 | \$ 154,188,700 |
| Deductions: | | | | | | |
| Agency fund deductions | - | 171,056 | 351,010 | 11,976 | 260,395 | 155,204,544 |
| Excess (deficiency) of total additions over total deductions | - | 3,385 | 134 | (476) | 2,781 | (1,015,844) |
| Cash and investment fund balance - beginning | 31,930 | 26,412 | - | 450 | 19,974 | 5,072,172 |
| Cash and investment fund balance - ending | <u>\$ 31,930</u> | <u>\$ 29,797</u> | <u>\$ 134</u> | <u>\$ (26)</u> | <u>\$ 22,755</u> | <u>\$ 4,056,328</u> |

GRANT COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2009

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.

General infrastructure assets are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

| | <u>Ending Balance</u> |
|--|---------------------------|
| Governmental activities: | |
| Capital assets, not being depreciated: | |
| Land | \$ 1,222,690 |
| Infrastructure | 52,387,691 |
| Buildings | 16,506,800 |
| Machinery and equipment | <u>6,139,633</u> |
| Total governmental activities, capital assets not being depreciated | <u>\$ 76,256,814</u> |

GRANT COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

| Description of Debt | Ending Principal Balance | Principal and Interest Due Within One Year |
|---|--------------------------------|---|
| Governmental activities: | | |
| Capital leases: | | |
| Sheriff Patrol Cars | \$ 67,239 | \$ 46,743 |
| Enhanced 911 Equipment | 1,075,446 | 171,276 |
| Notes and loans payable | 1,837,819 | 550,236 |
| Bonds payable: | | |
| General obligation bonds: | | |
| 1998 Juvenile Detention Center | 945,000 | 484,845 |
| 2005 Juvenile Housing | 925,000 | 178,501 |
| Total governmental activities debt | <u>\$ 4,850,504</u> | <u>\$ 1,431,601</u> |

GRANT COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Commissioners
County Auditor
County Sheriff

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Compliance

We have audited the compliance of Grant County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 2, 2010

GRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

| Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|--|---------------------------|--|--|
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | | |
| Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program | 10.553 | | \$ 9,413 |
| National School Lunch Program | 10.555 | | <u>14,327</u> |
| Total for federal grantor agency | | | <u>23,740</u> |
| <u>U.S. DEPARTMENT OF COMMERCE</u> | | | |
| Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program | 11.555 | C44P-9-267A | <u>55,385</u> |
| Total for federal grantor agency | | | <u>55,385</u> |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | |
| Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | MP-07-003 DR2-09-061 | 43,660 <u>582,000</u> |
| Total for federal grantor agency | | | <u>625,660</u> |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | |
| Direct Grant Drug Court Discretionary Grant Program | 16.585 | 2009-DC-BX-0062 | <u>21,548</u> |
| Direct Grant Bulletproof Vest Partnership Program | 16.607 | | <u>965</u> |
| Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance | 16.575 | 08ST020 08VA040 08VA042 08VA043 09VA040 09VA043 | 31,500 31,469 20,548 14,696 13,020 <u>6,285</u> |
| Total for program | | | <u>117,518</u> |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2008-DJ-BX-0018 | <u>20,488</u> |
| Pass-Through City of Marion ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government | 16.804 | 209-SB-B9-0432 | <u>41,952</u> |
| Total for federal grantor agency | | | <u>202,471</u> |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety | 20.600 | PT-07-04-01-21 PT-08-04-01-19 PT-09-04-01-21 | 968 2,000 <u>12,000</u> |
| Total for program | | | <u>14,968</u> |
| Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 | K4-2009-08-01-05 K4-2010-08-01-06 K8-2009-03-03-10 K8-2010-03-03-09 | 15,112 5,357 21,335 <u>5,000</u> |
| Total for program | | | <u>46,804</u> |
| Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | C44P-9-532A | <u>13,088</u> |
| Total for federal grantor agency | | | <u>74,860</u> |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

| Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|---|---------------------------|--|-------------------------------------|
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| Pass-Through Indiana State Department of Health Public Health Emergency Preparedness | 93.069 | H1N1 126-66 | <u>31,813</u> |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | BPRS 126-3 | <u>9,180</u> |
| Pass-Through Indiana Department of Child Services Child Support Enforcement | 93.563 | | 322,971 |
| ARRA - Child Support Enforcement | 93.563 | | <u>28,566</u> |
| Total for program | | | <u>351,537</u> |
| Total for federal grantor agency | | | <u>392,530</u> |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants | 97.042 | C44P-9-636A | <u>28,590</u> |
| State Fire Training Systems Grants | 97.043 | C44P-9-373A C44P-9-563A | 33,025 <u>4,768</u> |
| Total for program | | | <u>37,793</u> |
| Citizen Corps | 97.053 | C44P-9-445A | <u>3,768</u> |
| State Homeland Security Program | 97.073 | C44P-7-481A C44P-9-735A | 4,175 <u>400,000</u> |
| Total for program | | | <u>404,175</u> |
| Law Enforcement Terrorism Prevention Program | 97.074 | C44P-9-525A C44P-9-606A | 63,343 <u>14,894</u> |
| Total for program | | | <u>78,237</u> |
| Total for federal grantor agency | | | <u>552,563</u> |
| Total federal awards expended | | | <u>\$ 1,927,209</u> |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

GRANT COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Grant County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

| Program Title | Federal CFDA Number | 2009 |
|--|---------------------------|------------|
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | \$ 625,660 |
| Crime Victim Assistance | 16.575 | 44,489 |
| State Homeland Security Program | 97.073 | 256,226 |

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

| | |
|--|---------------|
| Material weaknesses identified? | no |
| Significant deficiencies identified that are not considered to be material weaknesses? | none reported |

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

| | |
|--|---------------|
| Material weaknesses identified? | no |
| Significant deficiencies identified that are not considered to be material weaknesses? | none reported |

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

| CFDA Number | Name of Federal Program or Cluster |
|----------------|---|
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii |
| 93.563 | Child Support Enforcement |
| 97.073 | State Homeland Security Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

GRANT COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 2, 2010, with Michael H. Burton, Auditor; and James E. McWhirt, President of the County Council.