

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

ANNUAL FINANCIAL REPORT

2010

GRANT COUNTY, INDIANA



FILED

07/26/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on the Financial Statement and Supplementary Schedule of Expenditures of Federal Awards	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With Government Auditing Standards	5-6
Financial Statement(s): Statement(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-10
Notes to Financial Statement(s).....	11-15
Supplementary Information: Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	18-40
Schedule of Long-Term Debt	41
Other Report(s)	42
Supplemental Audit of Federal Awards: 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.....	44-45
Schedule of Expenditures of Federal Awards	46-47
Note(s) to Schedule of Expenditures of Federal Awards	48
Schedule of Findings and Questioned Costs	49
Auditee Prepared Schedule(s): Summary Schedule of Prior Audit Findings	50
Exit Conference.....	51

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michael H. Burton Roger A. Bainbridge	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Roger A. Bainbridge Sarah A. Melford	01-01-09 to 12-31-10 01-01-11 to 12-31-12
Clerk	J. Mark Florence	01-01-07 to 12-31-14
Sheriff	Darrell L. Himelick	01-01-07 to 12-31-14
Recorder	Dixi Fischer Conner	01-01-10 to 12-31-12
President of the Board of County Commissioners	Mark E. Bardsley	01-01-10 to 12-31-11
President of the County Council	James E. McWhirt	01-01-10 to 12-31-11



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 THE FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We have audited the accompanying financial statement of Grant County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 28, 2011, 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 an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. 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 financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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 28, 2011



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

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

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We have audited the financial statement of Grant County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 28, 2011. 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 opinion on the financial statement, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE 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 statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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 28, 2011

FINANCIAL STATEMENT(S)

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and		Cash and	
	Investments	Receipts	Disbursements	Investments
	01-01-10			12-31-10
General	\$ 3,831	\$ 19,913,041	\$ 17,391,317	\$ 2,525,555
Common School Transient	19,840	-	-	19,840
Local Road And Street	125,738	420,491	500,302	45,927
Sheriff Accident Report	7,464	7,340	12,161	2,643
Sheriff Firearms	6,628	18,428	21,558	3,498
Health	59,227	364,066	393,722	29,571
Alcohol And Drug Services	311,513	62,073	87,313	286,273
Area Plan Special Non-Reverting	15	-	-	15
Local Planning Council	2,275	-	-	2,275
Crime Control	4,005	761	2,772	1,994
Clerk's Records Perpetuation	15,113	11,523	5,272	21,364
Defer Prosecution	225,345	146,338	157,126	214,557
Unsafe / Dangerous Building	29	11,678	7,931	3,776
Emergency Telephone System	438,974	438,974	276,888	601,060
Drug Free Community	21,899	41,805	15,929	47,775
General Drain Maintenance	1,367,949	291,421	256,566	1,402,804
Local Emergency Planning	51,536	7,554	6,291	52,799
Convention And Visitor Bureau	247,764	352,712	321,181	279,295
Welfare Family And Children	5,778	-	-	5,778
Highway	945,441	2,697,284	2,714,112	928,613
Reassessment	271,986	534,928	465,016	341,898
Extradition	10,065	-	-	10,065
Supplemental Juvenile Probation	123,752	13,221	23,500	113,473
Adult Community Corrections	18,851	876,065	847,266	47,650
Superior Court II And Probation Users	205,142	102,641	99,376	208,407
Recorder's Records Perpetuation	85,321	57,641	64,847	78,115
Covered Bridge	1,120	1,850	-	2,970
Local Health Maintenance	99,685	49,499	24,680	124,504
Community Corrections - Home Detention	345,663	224,082	77,638	492,107
Pretrial Diversion	5,856	4,029	-	9,885
Plat Book	16,467	16,705	18,404	14,768
Supplemental Public Defender Services	20,803	57,704	17,611	60,896
Clerk IV-D Incentive	403	-	27	376
Surveyor's Corner Perpetuation	8,277	11,085	11,601	7,761
Sheriff's Continuing Education	12,308	4,060	11,001	5,367
Jury Fee	1,338	20,336	9,883	11,791
ECISWD Recycling Grant	13,687	-	-	13,687
10 Commandments Movie	100	-	-	100
Homeland Security / Part 2	181	-	-	181
Homeland Security / CBRNE Respirator	12	-	-	12
Recycling Grant / IDEM	1,442	-	-	1,442
RRR Recycle Center	119,471	139,291	114,708	144,054
Recycled Furniture	5,490	-	-	5,490
RFD / Grant Housing Development	590	-	-	590
Rainy Day	185,312	267,691	-	453,003
Sheriff Drug Interdiction	5,503	-	-	5,503
Work Crew	-	180,952	145,710	35,242
Community Corrections Project Income	190,967	114,095	12,099	292,963
Sheriff's Commissary	213,266	549,107	589,998	172,375
Build Indiana	2,701	-	-	2,701
Community Development Block Grant	-	21,340	21,340	-
Grant County DARE	375	-	-	375
Jail Addictions Treatment Program	1,387	-	1,387	-
H1N1 Pandemic	1,653	73,948	40,558	35,043
Child Advocacy	100	257	-	357
Excess Levy	175,109	51,380	175,109	51,380
99 Recycle Grant	232	-	-	232
Law Enforcement Assistance	1	-	-	1
Operation Pull Over / Governors Council	(569)	50,452	48,501	1,382
Homeland Security Reimbursable	-	106,417	94,444	11,973
Prosecutor IV-D Incentive	41,972	133,635	104,566	71,041
Clerks Support	131,234	43,730	56,379	118,585
JEAN Team	(17,915)	101,615	102,232	(18,532)

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

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
DUI Task Force Indiana	(1,444)	29,884	23,226	5,214
County Disclosure	16,560	5,840	6,317	16,083
Tobacco Trust	39,948	92	29,511	10,529
Tobacco Settlement / Health Maintenance	88,775	35,352	19,989	104,138
Bioterrorism Grant	1,428	-	1,239	189
Federal Immunization Grant	-	-	6,215	(6,215)
JEAN Team Drug Buy Money	3,550	29,815	30,224	3,141
County CEDIT	-	1,227,951	1,048,935	179,016
Clerk Stimulus	-	36,633	3,867	32,766
Prosecutor Stimulus	-	80,218	-	80,218
FRA-Sprint / Nextel	-	20,795	-	20,795
Voting / Election-SRC Money	-	102,325	48,300	54,025
Computer Access Fee	8	-	-	8
Community Transition Program	5,250	71,110	63,850	12,510
Criminal Thinking Training	1,641	-	-	1,641
Sex And Violent Offender Fee	3,463	13,950	7,928	9,485
PCA Fees IV-D	8,966	12,087	11,338	9,715
Community Corrections Level III	53,036	53,036	53,036	53,036
Re-Entry Court	10,249	7,175	150	17,274
Truancy Intervention Program	23,229	-	-	23,229
Prosecutor Forfeiture / Education And Training	16,791	34,502	22,772	28,521
Special Vehicle Inspection	5,565	1,509	-	7,074
Drug Court	91,385	20,412	67,231	44,566
Andrew R. Benedict Training Center	95	-	-	95
HIV Education Grant	19	-	-	19
Criminal Records Application Fee	5,007	4,590	7,030	2,567
Community Corrections Division Addict	6,561	-	-	6,561
Operation Pull / DART	2,770	-	1,200	1,570
CASA / Grant County	2,600	91,412	95,519	(1,507)
Big City / County Seatbelt Enforcement	9,401	-	9,375	26
Car Seat Fitting Station	2,626	800	1,108	2,318
Recorder CISP	58,865	18,543	9,222	68,186
IEDC / FUTR Skills \$ Now	1,500	-	-	1,500
BPV	-	9,648	9,648	-
JAG Grant	-	10,000	10,000	-
State Immunization Grant	4,154	-	-	4,154
Drug Court Grant 2008	3,269	-	-	3,269
JEAN Team Clan Lab / Clean Lab	1,020	-	-	1,020
Re-Entry Court Participant Flex	5,858	6,000	8,977	2,881
Drug Court Discretionary Grant	-	79,352	81,242	(1,890)
Drug Court Client Services	2,106	6,500	4,493	4,113
Recovery Stop Grant	(4,504)	71,721	49,301	17,916
Drug Free Community	358	-	-	358
Aggressive Driving Grant	2,143	28,610	31,381	(628)
Fire Training Infrastructure	20,232	-	20,232	-
OCRA Grant	-	567,000	567,000	-
JEAN Team Drug Interdiction	-	180	180	-
CJC Re-Entry Court	-	36,642	72,429	(35,787)
County Debt Service	147,646	1,100,727	1,644,062	(395,689)
Cumulative Capital Development	1,359,878	441,357	1,334,341	466,894
Cumulative Bridge	1,149,387	979,566	976,977	1,151,976
General Drain Improvement	45,909	121,317	29,871	137,355
Court House Repair 2009	-	1,797,597	746,375	1,051,222
Health Insurance	937,170	4,110,516	3,549,761	1,497,925
Sheriff's Pension	9,836,781	943,278	532,719	10,247,340
Congressional Principal	29,029	-	-	29,029
EMA Traffic Donations	9,093	10,417	10,716	8,794
Tobacco Prevention Donations	34	-	-	34
City And Town Court Cost	6,182	13,039	12,755	6,466
Congressional School Interest	26,740	-	-	26,740
Clerk's Trust	762,619	6,139,625	6,154,258	747,986
Tax Sale Surplus	220,319	93,383	231,762	81,940
Tax Sale Redemption	467,433	282,319	749,752	-

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

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Surplus Tax	830,061	235,066	628,218	436,909
Fines And Forfeitures	80,815	45,482	121,980	4,317
State Sales Disclosure	775	5,840	6,245	370
Recorder Trust	819	5	-	824
Sheriff's Cashbook	(75)	385,541	385,466	-
Judgment Infraction	17,160	228,680	225,011	20,829
Inheritance Tax	315,662	1,618,872	1,582,042	352,492
Treasurer	948,181	976,290	948,181	976,290
Probation Department	8,717	135,100	135,338	8,479
Inmate Trust	(3,016)	1,340,377	1,330,332	7,029
Special Death Benefit	415	6,043	6,008	450
Education Plate Fee	-	1,838	1,838	-
Innkeepers Tax Invest	211	-	-	211
Mortgage Fees	620	5,218	5,353	485
Child Restraint System Fines	85	672	682	75
Tax Distributions	137,386	82,457,272	81,974,282	620,376
Federal Forfeiture And Seizure	31,930	-	-	31,930
Health Department	29,797	162,969	175,122	17,644
EMS	134	429,881	429,436	579
Inmate Work	(26)	11,000	10,974	-
Sheriff's Work Release	22,755	287,259	286,644	23,370
Coroner's Continuing Education	436	18,035	18,035	436
County Police Pension	192,106	64,125	-	256,231
Narcotics Pending	71,085	24,328	48,604	46,809
Continuing Education County Law	23,144	2,299	808	24,635
Children's Home Trust	64,496	832	-	65,328
Payroll Withholdings	236,684	4,767,488	4,766,380	237,792
Tax Certificate Sale Redemption	(437,322)	460,082	17,820	4,940
Totals	<u>\$ 24,223,437</u>	<u>\$ 141,010,664</u>	<u>\$ 136,848,935</u>	<u>\$ 28,385,166</u>

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent 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. That report may be obtained by contacting:

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

(This page intentionally left blank.)

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Grant County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Common School Transient	Local Road And Street	Sheriff Accident Report	Sheriff Firearms	Health	Alcohol And Drug Services
Cash and investments - beginning	\$ 3,831	\$ 19,840	\$ 125,738	\$ 7,464	\$ 6,628	\$ 59,227	\$ 311,513
Receipts:							
Taxes	14,785,787	-	-	-	-	179,598	-
Licenses and permits	-	-	-	-	-	167,908	-
Intergovernmental	2,307,536	-	418,532	-	-	16,471	-
Charges for services	1,273,198	-	-	7,340	18,428	-	270
Fines and forfeits	402,391	-	-	-	-	-	61,803
Other receipts	1,144,129	-	1,959	-	-	89	-
Total receipts	<u>19,913,041</u>	<u>-</u>	<u>420,491</u>	<u>7,340</u>	<u>18,428</u>	<u>364,066</u>	<u>62,073</u>
Disbursements:							
Personal services	12,674,786	-	-	-	-	343,183	48,433
Supplies	723,205	-	-	-	-	2,029	5,765
Other services and charges	3,917,972	-	-	12,161	21,558	48,510	32,930
Capital outlay	75,354	-	500,302	-	-	-	185
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>17,391,317</u>	<u>-</u>	<u>500,302</u>	<u>12,161</u>	<u>21,558</u>	<u>393,722</u>	<u>87,313</u>
Excess (deficiency) of receipts over disbursements	<u>2,521,724</u>	<u>-</u>	<u>(79,811)</u>	<u>(4,821)</u>	<u>(3,130)</u>	<u>(29,656)</u>	<u>(25,240)</u>
Cash and investments - ending	<u>\$ 2,525,555</u>	<u>\$ 19,840</u>	<u>\$ 45,927</u>	<u>\$ 2,643</u>	<u>\$ 3,498</u>	<u>\$ 29,571</u>	<u>\$ 286,273</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Area Plan Special Non-Reverting	Local Planning Council	Crime Control	Clerk's Records Perpetuation	Defer Prosecution	Unsafe / Dangerous Building	Emergency Telephone System
Cash and investments - beginning	\$ 15	\$ 2,275	\$ 4,005	\$ 15,113	\$ 225,345	\$ 29	\$ 438,974
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	11,678	438,587
Fines and forfeits	-	-	-	11,523	146,338	-	-
Other receipts	-	-	761	-	-	-	387
Total receipts	-	-	761	11,523	146,338	11,678	438,974
Disbursements:							
Personal services	-	-	-	659	145,319	-	11,415
Supplies	-	-	-	725	-	-	-
Other services and charges	-	-	2,772	3,888	11,807	-	257,339
Capital outlay	-	-	-	-	-	-	8,134
Other disbursements	-	-	-	-	-	7,931	-
Total disbursements	-	-	2,772	5,272	157,126	7,931	276,888
Excess (deficiency) of receipts over disbursements	-	-	(2,011)	6,251	(10,788)	3,747	162,086
Cash and investments - ending	<u>\$ 15</u>	<u>\$ 2,275</u>	<u>\$ 1,994</u>	<u>\$ 21,364</u>	<u>\$ 214,557</u>	<u>\$ 3,776</u>	<u>\$ 601,060</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	General Drain Maintenance	Local Emergency Planning	Convention And Visitor Bureau	Welfare Family And Children	Highway	Reassessment
Cash and investments - beginning	\$ 21,899	\$ 1,367,949	\$ 51,536	\$ 247,764	\$ 5,778	\$ 945,441	\$ 271,986
Receipts:							
Taxes	-	250,474	-	349,632	-	-	487,771
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,875	-	-	2,378,747	44,732
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	41,805	-	-	-	-	-	-
Other receipts	-	40,947	679	3,080	-	318,537	2,425
Total receipts	<u>41,805</u>	<u>291,421</u>	<u>7,554</u>	<u>352,712</u>	<u>-</u>	<u>2,697,284</u>	<u>534,928</u>
Disbursements:							
Personal services	-	-	-	130,885	-	1,479,343	239,592
Supplies	-	-	1,361	2,234	-	771,003	2,913
Other services and charges	15,929	256,566	4,780	185,369	-	88,735	216,528
Capital outlay	-	-	150	2,693	-	375,031	5,983
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>15,929</u>	<u>256,566</u>	<u>6,291</u>	<u>321,181</u>	<u>-</u>	<u>2,714,112</u>	<u>465,016</u>
Excess (deficiency) of receipts over disbursements	<u>25,876</u>	<u>34,855</u>	<u>1,263</u>	<u>31,531</u>	<u>-</u>	<u>(16,828)</u>	<u>69,912</u>
Cash and investments - ending	<u>\$ 47,775</u>	<u>\$ 1,402,804</u>	<u>\$ 52,799</u>	<u>\$ 279,295</u>	<u>\$ 5,778</u>	<u>\$ 928,613</u>	<u>\$ 341,898</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Extradition	Supplemental Juvenile Probation	Adult Community Corrections	Superior Court II And Probation Users	Recorder's Records Perpetuation	Covered Bridge	Local Health Maintenance
Cash and investments - beginning	\$ 10,065	\$ 123,752	\$ 18,851	\$ 205,142	\$ 85,321	\$ 1,120	\$ 99,685
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	866,095	-	-	1,850	48,859
Charges for services	-	13,221	-	102,107	57,641	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	9,970	534	-	-	640
Total receipts	-	13,221	876,065	102,641	57,641	1,850	49,499
Disbursements:							
Personal services	-	-	823,206	60,151	12,302	-	8,030
Supplies	-	5,925	3,421	10,241	5,882	-	3,454
Other services and charges	-	10,530	20,639	28,984	45,413	-	12,227
Capital outlay	-	7,045	-	-	1,250	-	969
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	23,500	847,266	99,376	64,847	-	24,680
Excess (deficiency) of receipts over disbursements	-	(10,279)	28,799	3,265	(7,206)	1,850	24,819
Cash and investments - ending	<u>\$ 10,065</u>	<u>\$ 113,473</u>	<u>\$ 47,650</u>	<u>\$ 208,407</u>	<u>\$ 78,115</u>	<u>\$ 2,970</u>	<u>\$ 124,504</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Community Corrections - Home Detention	Pretrial Diversion	Plat Book	Supplemental Public Defender Services	Clerk IV-D Incentive	Surveyor's Corner Perpetuation	Sheriff's Continuing Education
Cash and investments - beginning	\$ 345,663	\$ 5,856	\$ 16,467	\$ 20,803	\$ 403	\$ 8,277	\$ 12,308
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	224,082	-	16,705	-	-	11,085	4,060
Fines and forfeits	-	4,029	-	57,704	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>224,082</u>	<u>4,029</u>	<u>16,705</u>	<u>57,704</u>	<u>-</u>	<u>11,085</u>	<u>4,060</u>
Disbursements:							
Personal services	12,004	-	12,317	10,076	-	-	-
Supplies	2,131	-	1,874	-	-	-	-
Other services and charges	61,291	-	3,500	7,535	27	11,601	11,001
Capital outlay	2,212	-	713	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>77,638</u>	<u>-</u>	<u>18,404</u>	<u>17,611</u>	<u>27</u>	<u>11,601</u>	<u>11,001</u>
Excess (deficiency) of receipts over disbursements	<u>146,444</u>	<u>4,029</u>	<u>(1,699)</u>	<u>40,093</u>	<u>(27)</u>	<u>(516)</u>	<u>(6,941)</u>
Cash and investments - ending	<u>\$ 492,107</u>	<u>\$ 9,885</u>	<u>\$ 14,768</u>	<u>\$ 60,896</u>	<u>\$ 376</u>	<u>\$ 7,761</u>	<u>\$ 5,367</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Jury Fee	ECISWD Recycling Grant	10 Commandments Movie	Homeland Security / Part 2	Homeland Security / CBRNE Respirator	Recycling Grant / IDEM	RRR Recycle Center
Cash and investments - beginning	\$ 1,338	\$ 13,687	\$ 100	\$ 181	\$ 12	\$ 1,442	\$ 119,471
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	20,336	-	-	-	-	-	139,291
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	20,336	-	-	-	-	-	139,291
Disbursements:							
Personal services	9,883	-	-	-	-	-	76,407
Supplies	-	-	-	-	-	-	3,336
Other services and charges	-	-	-	-	-	-	26,965
Capital outlay	-	-	-	-	-	-	8,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,883	-	-	-	-	-	114,708
Excess (deficiency) of receipts over disbursements	10,453	-	-	-	-	-	24,583
Cash and investments - ending	\$ 11,791	\$ 13,687	\$ 100	\$ 181	\$ 12	\$ 1,442	\$ 144,054

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Recycled Furniture	RFD / Grant Housing Development	Rainy Day	Sheriff Drug Interdiction	Work Crew	Community Corrections Project Income	Sheriff's Commissary
Cash and investments - beginning	\$ 5,490	\$ 590	\$ 185,312	\$ 5,503	\$ -	\$ 190,967	\$ 213,266
Receipts:							
Taxes	-	-	53,110	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	114,095	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	214,581	-	180,952	-	549,107
Total receipts	-	-	267,691	-	180,952	114,095	549,107
Disbursements:							
Personal services	-	-	-	-	145,710	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,142	589,998
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	9,957	-
Total disbursements	-	-	-	-	145,710	12,099	589,998
Excess (deficiency) of receipts over disbursements	-	-	267,691	-	35,242	101,996	(40,891)
Cash and investments - ending	<u>\$ 5,490</u>	<u>\$ 590</u>	<u>\$ 453,003</u>	<u>\$ 5,503</u>	<u>\$ 35,242</u>	<u>\$ 292,963</u>	<u>\$ 172,375</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Build Indiana	Community Development Block Grant	Grant County DARE	Jail Addictions Treatment Program	H1N1 Pandemic	Child Advocacy	Excess Levy
Cash and investments - beginning	\$ 2,701	\$ -	\$ 375	\$ 1,387	\$ 1,653	\$ 100	\$ 175,109
Receipts:							
Taxes	-	-	-	-	-	-	51,380
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	21,340	-	-	73,948	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	257	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	21,340	-	-	73,948	257	51,380
Disbursements:							
Personal services	-	-	-	-	20,244	-	-
Supplies	-	-	-	-	18,040	-	-
Other services and charges	-	21,340	-	1,387	2,274	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	175,109
Total disbursements	-	21,340	-	1,387	40,558	-	175,109
Excess (deficiency) of receipts over disbursements	-	-	-	(1,387)	33,390	257	(123,729)
Cash and investments - ending	<u>\$ 2,701</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ -</u>	<u>\$ 35,043</u>	<u>\$ 357</u>	<u>\$ 51,380</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	99 Recycle Grant	Law Enforcement Assistance	Operation Pull Over / Governors / Council	Homeland Security Reimbursable	Prosecutor IV-D Incentive	Clerk's Support	JEAN Team
Cash and investments - beginning	\$ 232	\$ 1	\$ (569)	\$ -	\$ 41,972	\$ 131,234	\$ (17,915)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	50,452	95,267	133,635	43,730	61,956
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	11,150	-	-	39,659
Total receipts	-	-	50,452	106,417	133,635	43,730	101,615
Disbursements:							
Personal services	-	-	15,829	-	1,976	46,359	85,040
Supplies	-	-	-	-	-	-	9,917
Other services and charges	-	-	32,672	94,444	102,590	10,020	3,000
Capital outlay	-	-	-	-	-	-	4,275
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	48,501	94,444	104,566	56,379	102,232
Excess (deficiency) of receipts over disbursements	-	-	1,951	11,973	29,069	(12,649)	(617)
Cash and investments - ending	<u>\$ 232</u>	<u>\$ 1</u>	<u>\$ 1,382</u>	<u>\$ 11,973</u>	<u>\$ 71,041</u>	<u>\$ 118,585</u>	<u>\$ (18,532)</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	DUI Task Force Indiana	County Disclosure	Tobacco Trust	Tobacco Settlement / Health Maintenance	Bioterrorism Grant	Federal Immunization Grant	JEAN Team Drug Buy Money
Cash and investments - beginning	\$ (1,444)	\$ 16,560	\$ 39,948	\$ 88,775	\$ 1,428	\$ -	\$ 3,550
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	29,884	-	-	34,793	-	-	-
Charges for services	-	5,840	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	92	559	-	-	29,815
Total receipts	29,884	5,840	92	35,352	-	-	29,815
Disbursements:							
Personal services	7,890	5,325	29,511	5,383	-	-	-
Supplies	-	992	-	-	-	-	-
Other services and charges	15,336	-	-	14,606	1,239	6,215	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	30,224
Total disbursements	23,226	6,317	29,511	19,989	1,239	6,215	30,224
Excess (deficiency) of receipts over disbursements	6,658	(477)	(29,419)	15,363	(1,239)	(6,215)	(409)
Cash and investments - ending	\$ 5,214	\$ 16,083	\$ 10,529	\$ 104,138	\$ 189	\$ (6,215)	\$ 3,141

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County CEDIT	Clerk Stimulus	Prosecutor Stimulus	FRA-Sprint / Nextel	Voting / Election-SRC Money	Computer Access Fee	Community Transition Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 5,250
Receipts:							
Taxes	1,227,951	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	36,633	80,218	-	102,325	-	71,110
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	20,795	-	-	-
Total receipts	<u>1,227,951</u>	<u>36,633</u>	<u>80,218</u>	<u>20,795</u>	<u>102,325</u>	<u>-</u>	<u>71,110</u>
Disbursements:							
Personal services	-	659	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,208	-	-	-	-	63,850
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,048,935	-	-	-	48,300	-	-
Total disbursements	<u>1,048,935</u>	<u>3,867</u>	<u>-</u>	<u>-</u>	<u>48,300</u>	<u>-</u>	<u>63,850</u>
Excess (deficiency) of receipts over disbursements	<u>179,016</u>	<u>32,766</u>	<u>80,218</u>	<u>20,795</u>	<u>54,025</u>	<u>-</u>	<u>7,260</u>
Cash and investments - ending	<u>\$ 179,016</u>	<u>\$ 32,766</u>	<u>\$ 80,218</u>	<u>\$ 20,795</u>	<u>\$ 54,025</u>	<u>\$ 8</u>	<u>\$ 12,510</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Criminal Thinking Training	Sex And Violent Offender Fee	PCA Fees IV-D	Community Corrections Level III	Re-Entry Court	Truancy Intervention Program	Prosecutor Forfeiture / Education And Training
Cash and investments - beginning	\$ 1,641	\$ 3,463	\$ 8,966	\$ 53,036	\$ 10,249	\$ 23,229	\$ 16,791
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	12,087	53,036	-	-	-
Charges for services	-	13,950	-	-	7,175	-	34,502
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	13,950	12,087	53,036	7,175	-	34,502
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7,928	11,338	-	150	-	22,772
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	53,036	-	-	-
Total disbursements	-	7,928	11,338	53,036	150	-	22,772
Excess (deficiency) of receipts over disbursements	-	6,022	749	-	7,025	-	11,730
Cash and investments - ending	<u>\$ 1,641</u>	<u>\$ 9,485</u>	<u>\$ 9,715</u>	<u>\$ 53,036</u>	<u>\$ 17,274</u>	<u>\$ 23,229</u>	<u>\$ 28,521</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Special Vehicle Inspection	Drug Court	Andrew R. Benedict Training Center	HIV Education Grant	Criminal Records Application Fee	Community Corrections Division Addict	Operation Pull / DART
Cash and investments - beginning	\$ 5,565	\$ 91,385	\$ 95	\$ 19	\$ 5,007	\$ 6,561	\$ 2,770
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,509	20,412	-	-	4,590	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,509</u>	<u>20,412</u>	<u>-</u>	<u>-</u>	<u>4,590</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	56,903	-	-	-	-	855
Supplies	-	-	-	-	-	-	-
Other services and charges	-	10,328	-	-	7,030	-	345
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>67,231</u>	<u>-</u>	<u>-</u>	<u>7,030</u>	<u>-</u>	<u>1,200</u>
Excess (deficiency) of receipts over disbursements	<u>1,509</u>	<u>(46,819)</u>	<u>-</u>	<u>-</u>	<u>(2,440)</u>	<u>-</u>	<u>(1,200)</u>
Cash and investments - ending	<u>\$ 7,074</u>	<u>\$ 44,566</u>	<u>\$ 95</u>	<u>\$ 19</u>	<u>\$ 2,567</u>	<u>\$ 6,561</u>	<u>\$ 1,570</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	CASA / Grant County	Big City / County Seatbelt Enforcement	Car Seat Fitting Station	Recorder CISP	IEDC / FUTR Skills \$ Now	BPV	JAG Grant
Cash and investments - beginning	\$ 2,600	\$ 9,401	\$ 2,626	\$ 58,865	\$ 1,500	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	84,392	-	800	-	-	9,648	10,000
Charges for services	-	-	-	18,543	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,020	-	-	-	-	-	-
Total receipts	91,412	-	800	18,543	-	9,648	10,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,108	-	-	-	-
Other services and charges	95,519	9,375	-	9,222	-	9,648	10,000
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	95,519	9,375	1,108	9,222	-	9,648	10,000
Excess (deficiency) of receipts over disbursements	(4,107)	(9,375)	(308)	9,321	-	-	-
Cash and investments - ending	\$ (1,507)	\$ 26	\$ 2,318	\$ 68,186	\$ 1,500	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Immunization Grant	Drug Court Grant 2008	JEAN Team Clan Lab / Clean Lab	Re-Entry Court Participant Flex	Drug Court Discretionary Grant	Drug Court Client Services	Recovery Stop Grant
Cash and investments - beginning	\$ 4,154	\$ 3,269	\$ 1,020	\$ 5,858	\$ -	\$ 2,106	\$ (4,504)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,000	79,352	6,000	71,721
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	500	-
Total receipts	-	-	-	6,000	79,352	6,500	71,721
Disbursements:							
Personal services	-	-	-	-	-	-	49,301
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	8,977	81,242	4,493	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	8,977	81,242	4,493	49,301
Excess (deficiency) of receipts over disbursements	-	-	-	(2,977)	(1,890)	2,007	22,420
Cash and investments - ending	<u>\$ 4,154</u>	<u>\$ 3,269</u>	<u>\$ 1,020</u>	<u>\$ 2,881</u>	<u>\$ (1,890)</u>	<u>\$ 4,113</u>	<u>\$ 17,916</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Aggressive Driving Grant	Fire Training Infrastructure	OCRA Grant	JEAN Team Drug Interdiction	CJC Re-Entry Court	County Debt Service
Cash and investments - beginning	\$ 358	\$ 2,143	\$ 20,232	\$ -	\$ -	\$ -	\$ 147,646
Receipts:							
Taxes	-	-	-	-	-	-	1,008,197
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	28,610	-	567,000	180	36,642	92,459
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	71
Total receipts	-	28,610	-	567,000	180	36,642	1,100,727
Disbursements:							
Personal services	-	11,460	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	19,921	20,232	-	180	72,429	1,644,062
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	567,000	-	-	-
Total disbursements	-	31,381	20,232	567,000	180	72,429	1,644,062
Excess (deficiency) of receipts over disbursements	-	(2,771)	(20,232)	-	-	(35,787)	(543,335)
Cash and investments - ending	<u>\$ 358</u>	<u>\$ (628)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (35,787)</u>	<u>\$ (395,689)</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Court House Repair 2009	Health Insurance	Sheriff's Pension	Congressional Principal
Cash and investments - beginning	\$ 1,359,878	\$ 1,149,387	\$ 45,909	\$ -	\$ 937,170	\$ 9,836,781	\$ 29,029
Receipts:							
Taxes	404,095	718,391	120,422	-	-	567,589	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	37,058	65,882	-	-	-	-	-
Charges for services	-	180,794	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	204	14,499	895	1,797,597	4,110,516	375,689	-
Total receipts	441,357	979,566	121,317	1,797,597	4,110,516	943,278	-
Disbursements:							
Personal services	-	-	-	-	-	461,254	-
Supplies	-	226,397	-	-	-	-	-
Other services and charges	34,746	505,589	6,435	-	-	71,465	-
Capital outlay	301,323	244,991	-	746,375	-	-	-
Other disbursements	998,272	-	23,436	-	3,549,761	-	-
Total disbursements	1,334,341	976,977	29,871	746,375	3,549,761	532,719	-
Excess (deficiency) of receipts over disbursements	(892,984)	2,589	91,446	1,051,222	560,755	410,559	-
Cash and investments - ending	\$ 466,894	\$ 1,151,976	\$ 137,355	\$ 1,051,222	\$ 1,497,925	\$ 10,247,340	\$ 29,029

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	EMA Traffic Donations	Tobacco Prevention Donations	City And Town Court Cost	Congressional School Interest	Clerk's Trust	Tax Sale Surplus
Cash and investments - beginning	\$ 9,093	\$ 34	\$ 6,182	\$ 26,740	\$ 762,619	\$ 220,319
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,417	-	13,039	-	6,139,625	93,383
Total receipts	10,417	-	13,039	-	6,139,625	93,383
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,716	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	12,755	-	6,154,258	231,762
Total disbursements	10,716	-	12,755	-	6,154,258	231,762
Excess (deficiency) of receipts over disbursements	(299)	-	284	-	(14,633)	(138,379)
Cash and investments - ending	\$ 8,794	\$ 34	\$ 6,466	\$ 26,740	\$ 747,986	\$ 81,940

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Redemption	Surplus Tax	Fines And Forfeitures	State Sales Disclosure	Recorder Trust	Sheriff's Cashbook
Cash and investments - beginning	\$ 467,433	\$ 830,061	\$ 80,815	\$ 775	\$ 819	\$ (75)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>282,319</u>	<u>235,066</u>	<u>45,482</u>	<u>5,840</u>	<u>5</u>	<u>385,541</u>
Total receipts	<u>282,319</u>	<u>235,066</u>	<u>45,482</u>	<u>5,840</u>	<u>5</u>	<u>385,541</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>749,752</u>	<u>628,218</u>	<u>121,980</u>	<u>6,245</u>	<u>-</u>	<u>385,466</u>
Total disbursements	<u>749,752</u>	<u>628,218</u>	<u>121,980</u>	<u>6,245</u>	<u>-</u>	<u>385,466</u>
Excess (deficiency) of receipts over disbursements	<u>(467,433)</u>	<u>(393,152)</u>	<u>(76,498)</u>	<u>(405)</u>	<u>5</u>	<u>75</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 436,909</u>	<u>\$ 4,317</u>	<u>\$ 370</u>	<u>\$ 824</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Judgment Infraction	Inheritance Tax	Treasurer	Probation Department	Inmate Trust	Special Death Benefit
Cash and investments - beginning	\$ 17,160	\$ 315,662	\$ 948,181	\$ 8,717	\$ (3,016)	\$ 415
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	228,680	1,618,872	976,290	135,100	1,340,377	6,043
Total receipts	228,680	1,618,872	976,290	135,100	1,340,377	6,043
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	225,011	1,582,042	948,181	135,338	1,330,332	6,008
Total disbursements	225,011	1,582,042	948,181	135,338	1,330,332	6,008
Excess (deficiency) of receipts over disbursements	3,669	36,830	28,109	(238)	10,045	35
Cash and investments - ending	\$ 20,829	\$ 352,492	\$ 976,290	\$ 8,479	\$ 7,029	\$ 450

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Education Plate Fee	Innkeepers Tax Invest	Mortgage Fees	Child Restraint System Fines	Tax Distributions	Federal Forfeiture And Seizure
Cash and investments - beginning	\$ -	\$ 211	\$ 620	\$ 85	\$ 137,386	\$ 31,930
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,838	-	5,218	672	82,457,272	-
Total receipts	1,838	-	5,218	672	82,457,272	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,838	-	5,353	682	81,974,282	-
Total disbursements	1,838	-	5,353	682	81,974,282	-
Excess (deficiency) of receipts over disbursements	-	-	(135)	(10)	482,990	-
Cash and investments - ending	\$ -	\$ 211	\$ 485	\$ 75	\$ 620,376	\$ 31,930

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health Department	EMS	Inmate Work	Sheriffs Work Release	Coroner's Continuing Education	County Police Pension
Cash and investments - beginning	\$ 29,797	\$ 134	\$ (26)	\$ 22,755	\$ 436	\$ 192,106
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>162,969</u>	<u>429,881</u>	<u>11,000</u>	<u>287,259</u>	<u>18,035</u>	<u>64,125</u>
Total receipts	<u>162,969</u>	<u>429,881</u>	<u>11,000</u>	<u>287,259</u>	<u>18,035</u>	<u>64,125</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>175,122</u>	<u>429,436</u>	<u>10,974</u>	<u>286,644</u>	<u>18,035</u>	<u>-</u>
Total disbursements	<u>175,122</u>	<u>429,436</u>	<u>10,974</u>	<u>286,644</u>	<u>18,035</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12,153)</u>	<u>445</u>	<u>26</u>	<u>615</u>	<u>-</u>	<u>64,125</u>
Cash and investments - ending	<u>\$ 17,644</u>	<u>\$ 579</u>	<u>\$ -</u>	<u>\$ 23,370</u>	<u>\$ 436</u>	<u>\$ 256,231</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Narcotics Pending	Continuing Education County Law	Children's Home Trust	Payroll Withholdings	Tax Certificate Sale Redemption	Totals
Cash and investments - beginning	\$ 71,085	\$ 23,144	\$ 64,496	\$ 236,684	\$ (437,322)	\$ 24,223,437
Receipts:						
Taxes	-	-	-	-	-	20,204,397
Licenses and permits	-	-	-	-	-	167,908
Intergovernmental	-	-	-	-	-	8,085,855
Charges for services	-	-	-	-	-	2,739,439
Fines and forfeits	-	-	-	-	-	725,850
Other receipts	24,328	2,299	832	4,767,488	460,082	109,087,215
Total receipts	24,328	2,299	832	4,767,488	460,082	141,010,664
Disbursements:						
Personal services	-	-	-	-	-	17,041,690
Supplies	-	-	-	-	-	1,801,953
Other services and charges	-	-	-	-	-	8,955,020
Capital outlay	-	-	-	-	-	2,284,985
Other disbursements	48,604	808	-	4,766,380	17,820	106,765,287
Total disbursements	48,604	808	-	4,766,380	17,820	136,848,935
Excess (deficiency) of receipts over disbursements	(24,276)	1,491	832	1,108	442,262	4,161,729
Cash and investments - ending	\$ 46,809	\$ 24,635	\$ 65,328	\$ 237,792	\$ 4,940	\$ 28,385,166

GRANT COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 22,954	\$ 23,372
Enhanced 911 Equipment	967,966	171,276
Notes and loans payable	2,156,379	741,581
Bonds payable:		
General obligation bonds:		
2005 Juvenile Housing	<u>785,000</u>	<u>177,821</u>
Total governmental activities debt	<u>\$ 3,932,299</u>	<u>\$ 1,114,050</u>

GRANT COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Sheriff
County Auditor
County Commissioners

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 the 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, 2010. 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, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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 28, 2011

GRANT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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	FY 2010	\$ 17,025
National School Lunch Program	10.555	FY 2010	<u>25,909</u>
Total for cluster			<u>42,934</u>
Total for federal grantor agency			<u>42,934</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs			
CDBG - State Administered Small Cities Program Cluster			
Community Development Block Grants/State's Program			
and Non-Entitlement Grants in Hawaii	14.228	MP-07-003	21,340
		DR2-09-061	417,000
		DR2-09-079	<u>150,000</u>
Total for cluster			<u>588,340</u>
Total for federal grantor agency			<u>588,340</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0062	<u>77,832</u>
Bulletproof Vest Partnership Program	16.607	FY 2010	<u>9,293</u>
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575	09VA040	44,717
		09VA042	30,443
		09VA043	15,487
		09VALE202	5,035
		09VAPR168	<u>7,230</u>
Total for program			<u>102,912</u>
Violence Against Women Formula Grants	16.588	09ST023	31,500
		10STPR017	8,625
ARRA - Violence Against Women Formula Grants	16.588	09STR10	<u>71,721</u>
Total for program			<u>111,846</u>
Edward Byrne Memorial Justice Assistance Grant			
Program	16.738	08(a)-DJ-026	20,489
		08(b)-DJ-003	41,467
		08(a)-DJ-044	10,000
		09-DJ-007	36,643
Pass-Through City of Marion			
Edward Byrne Memorial Justice Assistance Grant			
Program	16.738	2009-DJ-BX-0222	<u>10,200</u>
Total for program			<u>118,799</u>
Pass-Through Indiana Criminal Justice Institute			
ARRA - Edward Byrne Memorial Justice Assistance			
Grant (JAG) Program/Grants to States and Territories	16.803	09-JRA-006	<u>180</u>
Total for federal grantor agency			<u>420,862</u>

The accompanying note(s) 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, 2010
(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 TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT 10-04-04-18 PT 11-04-04-18	37,500 <u>9,375</u>
Total for program			<u>46,875</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2010-03-03-09 K8-2011-03-03-08 CA-2011-08-01-06 K4-2010-08-01-06	14,939 4,625 3,125 <u>22,500</u>
Total for program			<u>45,189</u>
Total for cluster			<u>92,064</u>
Total for federal grantor agency			<u>92,064</u>
<u>GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011	FY 2010	<u>48,300</u>
Total for federal grantor agency			<u>48,300</u>
<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>40,641</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement ARRA - Child Support Enforcement	93.563 93.563	FY 2010 FY 2010	580,726 <u>155,963</u>
Total for program			<u>736,689</u>
Pass-Through Indiana Supreme Court Child Abuse and Neglect State Grants	93.669	FY 2009 FY 2010	2,500 <u>15,000</u>
Total for program			<u>17,500</u>
Total for federal grantor agency			<u>794,830</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-277A	27,984
State Fire Training Systems Grant	97.043	C44P-9-563A	20,232
State Homeland Security Program	97.073	C44P-0-202A	68,400
Law Enforcement Terrorism Prevention Program	97.074	C44P-0-347A	<u>14,894</u>
Total for federal grantor agency			<u>131,510</u>
Total federal awards expended			<u>\$ 2,118,840</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

GRANT COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. 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.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of counties with populations under 5,000 shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ 555,840
Crime Victim Assistance	16.575	102,912

GRANT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	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
93.563	CDBG – State Administered Small Cities Program Cluster
93.563	Child Support Enforcement ARRA - Child Support Enforcement

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 28, 2011, with Roger A. Bainbridge, Auditor; Michael H. Burton, former Auditor; Mark E. Bardsley, President of the Board of County Commissioners; and James E. McWhirt, President of the County Council.