

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
GRANT COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
08/22/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Roger A. Bainbridge	01-01-11 to 12-31-14
Treasurer	Sarah A. Melford	01-01-11 to 12-31-12
Clerk	J. Mark Florence	01-01-11 to 12-31-14
Sheriff	Darrell L. Himelick	01-01-11 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	01-01-11 to 12-31-12
President of the County Council	James E. McWhirt	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We were engaged to audit the accompanying financial statement of Grant County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management.

The County Treasurer did not reconcile bank account balances to fund cash balances for the period January 2011 through December 2011. Also, the Treasurer's cashbook has not been maintained; therefore, the Treasurer's balance at December 31, 2011, could not be determined. The County's records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated. As a result, we were unable to verify the accuracy of the cash balances as presented in the financial statement.

Since the County did not properly maintain accounting records and we were not able to apply other auditing procedures to satisfy ourselves as to whether the financial statement is fairly stated, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on this financial statement.

In accordance with Government Auditing Standards, we have also issued a report dated July 25, 2012, 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 statement. Because of the significance of the matters described in the preceding paragraph, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Leases and Debt are presented for additional analysis and are not required parts of the financial statement. They 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, 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

July 25, 2012



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

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

We were engaged to audit the financial statement of Grant County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 25, 2012. The opinion to the financial statement was disclaimed due to the failure of officials to reconcile their bank account balances to the fund account balances and due to the actuality that the Treasurer's cashbook had not been maintained, the Treasurer balance at December 31, 2011, could not be determined. We were unable to conduct 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, due to the situation described above. Since the scope of our audit was limited, we cannot be sure that all instances of control deficiencies and noncompliance that should have been detected were detected and reported.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1 to be material weaknesses.

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

Compliance and Other Matters

As part of attempting to obtain 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1.

The County's response to the finding identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

July 25, 2012

## FINANCIAL STATEMENT

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

GRANT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 2,525,555	\$ 18,013,234	\$ 17,345,317	\$ 3,193,472
Highway	928,613	2,613,093	2,711,936	829,770
Local Road And Street	45,927	470,279	372,902	143,304
Sheriff Accident Report	2,643	5,597	7,760	480
Sheriff Firearms	3,498	10,625	12,079	2,044
Health	29,571	406,538	385,587	50,522
Alcohol And Drug Services	286,273	33,806	167,860	152,219
Area Plan Special Non-Reverting	15	-	-	15
Local Planning Council	2,275	-	-	2,275
Crime Control	1,994	1,221	1,005	2,210
Clerk's Records Perpetuation	21,364	12,614	6,257	27,721
Defer Prosecution	214,557	84,967	143,645	155,879
Unsafe / Dangerous Building	3,776	9,347	130	12,993
Emergency Telephone System	601,060	231,062	639,152	192,970
Drug Free Community	47,775	34,755	40,064	42,466
General Drain Maintenance	1,402,804	258,002	174,871	1,485,935
Local Emergency Planning	52,799	17,314	13,745	56,368
Extradition	10,065	-	-	10,065
Supplemental Juvenile Probation	113,473	12,682	27,030	99,125
Adult Community Corrections	47,650	847,069	852,869	41,850
Recorder's Records Perpetuation	78,115	53,096	72,881	58,330
Covered Bridge	2,970	2,130	75	5,025
Local Health Maintenance	124,504	50,569	31,144	143,929
Pretrial Diversion	9,885	2,600	-	12,485
Plat Book	14,768	17,730	11,474	21,024
Supplemental Public Defender Services	60,896	31,143	15,156	76,883
Clerk IV-D Incentive	376	-	75	301
Surveyor's Corner Perpetuation	7,761	11,100	11,838	7,023
Jury Fee	11,791	14,791	107	26,475
Rainy Day	453,003	60,769	-	513,772
Child Advocacy	357	572	-	929
Excess Levy	51,380	-	51,380	-
E 911 Wireless	-	467,170	-	467,170
Prosecutor IV-D Incentive	71,041	117,194	15,432	172,803
Clerk's Support	118,585	77,895	55,017	141,463
JEAN Team	(18,532)	116,417	104,184	(6,299)
JEAN Team Drug Buy Money	3,141	39,359	39,801	2,699
County CREDIT	179,016	1,175,622	1,354,638	-
Auditor's Ineligible Deductions	-	177,449	75,871	101,578
Clerk Stimulus	32,766	-	3,198	29,568
Prosecutor Stimulus	80,218	-	13,528	66,690
Cumulative Capital Development	466,894	427,567	828,569	65,892
Cumulative Bridge	1,151,976	766,179	496,451	1,421,704
General Drain Improvement	137,355	15,603	35,443	117,515
Health Insurance	1,497,925	4,268,756	4,429,250	1,337,431
City And Town Court Cost	6,466	11,906	12,503	5,869
Congressional School Interest	26,740	171	26,911	-
Clerk's Trust	747,986	6,074,983	6,054,722	768,247
Tax Sale Surplus	81,940	169,262	95,760	155,442
Tax Sale Redemption	-	409,852	408,205	1,647
Surplus Tax	436,909	420,193	218,073	639,029
Fines And Forfeitures	4,317	51,195	50,667	4,845
State Sales Disclosure	370	5,425	5,095	700
Overweight Vehicle	-	2,266	1,706	560
Judgment Infraction	20,829	163,524	165,054	19,299
Inheritance Tax	352,492	1,826,672	1,360,425	818,739
Inmate Trust	7,029	1,457,738	1,453,283	11,484
Special Death Benefit	450	6,245	6,255	440
Education Plate Fee	-	1,463	1,463	-
Innkeepers Tax Invest	211	-	-	211
Mortgage Fees	485	4,848	4,600	733
Child Restraint System Fines	75	3,690	3,090	675

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Tax Distributions	620,376	73,465,031	73,563,686	521,721
CIP Grant Superior II	-	20,000	20,000	-
Elected Officials Continuing Education	-	2,374	-	2,374
Reassessment 2017	-	459,029	6,948	452,081
Adult Drug Court Discretionary	-	-	7,969	(7,969)
Auditor's 1% Civil Penalty Due	-	1,021	949	72
Wind Farm - Expense	-	65,000	65,000	-
Court Reform Grant	-	29,999	12,006	17,993
Title IV-D Incentive - 2011	-	77,895	-	77,895
Sheriff's Cashbook	-	431,441	418,976	12,465
Common School Transient	19,840	-	-	19,840
Convention And Visitor Bureau	279,295	327,033	584,582	21,746
Welfare Family And Children	5,778	-	-	5,778
Reassessment	341,898	14,053	355,951	-
Superior Court II Adult Probation Users	208,407	100,354	103,722	205,039
Community Corrections - Home Detention	492,107	240,738	97,541	635,304
Sheriff's Continuing Education	5,367	3,563	-	8,930
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	144,054	80,871	96,540	128,385
Recycled Furniture	5,490	-	-	5,490
RFD / Grant Housing Development	590	-	-	590
Sheriff Drug Interdiction	5,503	4,500	3,000	7,003
Work Crew	35,242	197,738	153,847	79,133
Community Corrections Project Income	292,963	83,347	16,320	359,990
Sheriff's Commissary	172,375	530,132	519,063	183,444
Build Indiana	2,701	-	-	2,701
Grant County DARE	375	-	-	375
Jail Addictions Treatment Program	-	5,000	5,000	-
H1N1 Pandemic	35,043	441	35,452	32
99 Recycle Grant	232	-	-	232
Law Enforcement Assistance	1	-	-	1
Operation Pull Over / Governors Council	1,382	44,786	39,070	7,098
Homeland Security Reimbursable	11,973	557,462	569,435	-
DUI Task Force Indiana	5,214	22,221	18,496	8,939
County Disclosure	16,083	5,425	9,750	11,758
Tobacco Trust	10,529	8,362	18,906	(15)
Tobacco Settlement / Health Maintenance	104,138	36,075	51,256	88,957
Bioterrorism Grant	189	4,396	2,622	1,963
Federal Immunization Grant	(6,215)	6,215	-	-
FRA-Sprint / Nextel	20,795	-	-	20,795
Voting / Election-SRC Money	54,025	-	16,249	37,776
Computer Access Fee	8	-	-	8
Community Transition Program	12,510	33,440	36,190	9,760
Criminal Thinking Training	1,641	-	-	1,641
Sex And Violent Offender Fee	9,485	8,710	1,228	16,967
PCA Fees-IV-D	9,715	15,191	14,685	10,221
Community Corrections Level III	53,036	53,036	106,072	-
Re-Entry Court	17,274	7,249	1,472	23,051
Truancy Intervention Program	23,229	-	-	23,229
Prosecutor Forfeiture / Education And Training	28,521	21,588	28,065	22,044
Special Vehicle Inspection	7,074	1,221	4,442	3,853
Drug Court	44,566	46,898	74,672	16,792
Andrew R. Benedict Training Center	95	-	-	95
HIV Education Grant	19	-	-	19
Criminal Records Application Fee	2,567	7,089	7,324	2,332
Community Corrections Division Addict	6,561	-	-	6,561
Operation Pull / DART	1,570	4,500	4,772	1,298

The notes to the financial statement 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
CASA / Grant County	(1,507)	20,814	17,154	2,153
Big City / County Seatbelt Enforcement	26	-	-	26
Car Seat Fitting Station	2,318	1,100	1,834	1,584
Recorder CISP	68,186	10,425	11,991	66,620
IEDC / FUTR Skills \$ Now	1,500	-	-	1,500
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	2,881	9,000	6,528	5,353
Drug Court Discretionary Grant	(1,890)	100,570	98,680	-
Drug Court Client Services	4,113	-	4,042	71
Recovery Stop Grant	17,916	40,229	39,451	18,694
Drug Free Community	358	-	-	358
Aggressive Driving Grant	(628)	9,985	10,065	(708)
OCRA Grant	-	750	750	-
JEAN Team Drug Interdiction	-	110	-	110
CJC Re-Entry Court	(35,787)	92,698	67,693	(10,782)
County Debt Service	(395,689)	1,796,827	666,657	734,481
Court House Repair 2009	1,051,222	651,404	1,702,626	-
Sheriff's Pension	10,247,340	927,273	505,111	10,669,502
Congressional Principal	29,029	-	29,029	-
EMA Traffic Donations	8,794	11,801	14,305	6,290
Tobacco Prevention Donations	34	-	-	34
Recorder Trust	824	5	-	829
Treasurer	976,290	-	-	976,290
Probation Department	8,479	137,758	133,610	12,627
Federal Forfeiture And Seizure	31,930	-	-	31,930
Health Department	17,644	172,228	159,352	30,520
EMS	579	486,786	487,265	100
Sheriff's Work Release	23,370	280,110	280,869	22,611
Coroner's Continuing Education	436	6,398	6,834	-
County Police Pension	256,231	58,385	310,107	4,509
Narcotics Pending	46,809	28,151	22,512	52,448
Continuing Education County Law	24,635	2,080	434	26,281
Children's Home Trust	65,328	811	-	66,139
Payroll Withholdings	237,792	4,766,856	4,772,589	232,059
Tax Certificate Sale Redemption	4,940	150,104	47,430	107,614
Totals	<u>\$ 28,385,166</u>	<u>\$ 128,351,431</u>	<u>\$ 126,883,709</u>	<u>\$ 29,852,888</u>

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

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. 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.

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,

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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).

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 statement. 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.

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

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.

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 statement. 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 any replacement items purchased.

**Note 6. Pension Plans**

*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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Sheriff Accident Report	Sheriff Firearms	Health	Alcohol And Drug Services
Cash and investments - beginning	\$ 2,525,555	\$ 928,613	\$ 45,927	\$ 2,643	\$ 3,498	\$ 29,571	\$ 286,273
Receipts:							
Taxes	14,071,151	-	15,132	-	-	232,046	-
Licenses and permits	58,204	-	-	-	-	-	-
Intergovernmental	1,328,888	2,386,369	404,254	-	-	21,025	-
Charges for services	1,704,946	-	-	5,597	10,625	153,467	-
Fines and forfeits	370,973	-	-	-	-	-	33,806
Other receipts	479,072	226,724	50,893	-	-	-	-
Total receipts	<u>18,013,234</u>	<u>2,613,093</u>	<u>470,279</u>	<u>5,597</u>	<u>10,625</u>	<u>406,538</u>	<u>33,806</u>
Disbursements:							
Personal services	12,777,921	1,496,149	-	-	-	340,047	51,949
Supplies	806,909	950,960	-	-	-	1,395	6,038
Other services and charges	3,414,193	99,237	-	-	-	44,125	59,073
Debt service - principal and interest	-	22,110	-	-	-	-	-
Capital outlay	49,726	141,145	372,902	-	-	-	-
Other disbursements	296,568	2,335	-	7,760	12,079	20	50,800
Total disbursements	<u>17,345,317</u>	<u>2,711,936</u>	<u>372,902</u>	<u>7,760</u>	<u>12,079</u>	<u>385,587</u>	<u>167,860</u>
Excess (deficiency) of receipts over disbursements	<u>667,917</u>	<u>(98,843)</u>	<u>97,377</u>	<u>(2,163)</u>	<u>(1,454)</u>	<u>20,951</u>	<u>(134,054)</u>
Cash and investments - ending	<u>\$ 3,193,472</u>	<u>\$ 829,770</u>	<u>\$ 143,304</u>	<u>\$ 480</u>	<u>\$ 2,044</u>	<u>\$ 50,522</u>	<u>\$ 152,219</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (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	\$ 1,994	\$ 21,364	\$ 214,557	\$ 3,776	\$ 601,060
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	9,347	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	231,062
Fines and forfeits	-	-	-	12,614	84,967	-	-
Other receipts	-	-	1,221	-	-	-	-
Total receipts	-	-	1,221	12,614	84,967	9,347	231,062
Disbursements:							
Personal services	-	-	-	2,144	111,272	-	590
Supplies	-	-	-	1,649	-	-	-
Other services and charges	-	-	-	-	2,373	130	91,261
Debt service - principal and interest	-	-	-	-	-	-	171,276
Capital outlay	-	-	-	2,464	-	-	70,375
Other disbursements	-	-	1,005	-	30,000	-	305,650
Total disbursements	-	-	1,005	6,257	143,645	130	639,152
Excess (deficiency) of receipts over disbursements	-	-	216	6,357	(58,678)	9,217	(408,090)
Cash and investments - ending	<u>\$ 15</u>	<u>\$ 2,275</u>	<u>\$ 2,210</u>	<u>\$ 27,721</u>	<u>\$ 155,879</u>	<u>\$ 12,993</u>	<u>\$ 192,970</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Drug Free Community	General Drain Maintenance	Local Emergency Planning	Extradition	Supplemental Juvenile Probation	Adult Community Corrections	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 47,775	\$ 1,402,804	\$ 52,799	\$ 10,065	\$ 113,473	\$ 47,650	\$ 78,115
Receipts:							
Taxes	-	224,619	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	16,670	-	-	830,749	-
Charges for services	-	-	-	-	12,682	-	53,096
Fines and forfeits	34,755	-	-	-	-	-	-
Other receipts	-	33,383	644	-	-	16,320	-
Total receipts	<u>34,755</u>	<u>258,002</u>	<u>17,314</u>	<u>-</u>	<u>12,682</u>	<u>847,069</u>	<u>53,096</u>
Disbursements:							
Personal services	-	-	-	-	-	836,775	6,190
Supplies	-	-	9,468	-	3,788	3,350	5,088
Other services and charges	40,064	-	2,575	-	5,115	12,744	30,010
Debt service - principal and interest	-	19,598	-	-	-	-	-
Capital outlay	-	-	1,702	-	18,127	-	31,593
Other disbursements	-	155,273	-	-	-	-	-
Total disbursements	<u>40,064</u>	<u>174,871</u>	<u>13,745</u>	<u>-</u>	<u>27,030</u>	<u>852,869</u>	<u>72,881</u>
Excess (deficiency) of receipts over disbursements	<u>(5,309)</u>	<u>83,131</u>	<u>3,569</u>	<u>-</u>	<u>(14,348)</u>	<u>(5,800)</u>	<u>(19,785)</u>
Cash and investments - ending	<u>\$ 42,466</u>	<u>\$ 1,485,935</u>	<u>\$ 56,368</u>	<u>\$ 10,065</u>	<u>\$ 99,125</u>	<u>\$ 41,850</u>	<u>\$ 58,330</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Covered Bridge	Local Health Maintenance	Pretrial Diversion	Plat Book	Supplemental Public Defender Services	Clerk IV-D Incentive	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 2,970	\$ 124,504	\$ 9,885	\$ 14,768	\$ 60,896	\$ 376	\$ 7,761
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,850	48,859	-	-	-	-	-
Charges for services	-	-	-	17,730	-	-	11,100
Fines and forfeits	-	-	2,600	-	31,143	-	-
Other receipts	280	1,710	-	-	-	-	-
Total receipts	2,130	50,569	2,600	17,730	31,143	-	11,100
Disbursements:							
Personal services	-	4,484	-	9,678	15,156	-	-
Supplies	-	1,849	-	200	-	-	142
Other services and charges	-	13,539	-	-	-	-	11,696
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	560	-	1,596	-	-	-
Other disbursements	75	10,712	-	-	-	75	-
Total disbursements	75	31,144	-	11,474	15,156	75	11,838
Excess (deficiency) of receipts over disbursements	2,055	19,425	2,600	6,256	15,987	(75)	(738)
Cash and investments - ending	\$ 5,025	\$ 143,929	\$ 12,485	\$ 21,024	\$ 76,883	\$ 301	\$ 7,023

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Jury Fee	Rainy Day	Child Advocacy	Excess Levy	E 911 Wireless	Prosecutor IV-D Incentive	Clerk's Support
Cash and investments - beginning	\$ 11,791	\$ 453,003	\$ 357	\$ 51,380	\$ -	\$ 71,041	\$ 118,585
Receipts:							
Taxes	-	9,389	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	117,194	77,895
Charges for services	-	-	-	-	161,520	-	-
Fines and forfeits	14,791	-	572	-	-	-	-
Other receipts	-	51,380	-	-	305,650	-	-
Total receipts	<u>14,791</u>	<u>60,769</u>	<u>572</u>	<u>-</u>	<u>467,170</u>	<u>117,194</u>	<u>77,895</u>
Disbursements:							
Personal services	107	-	-	-	-	-	50,564
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	51,380	-	15,432	4,453
Total disbursements	<u>107</u>	<u>-</u>	<u>-</u>	<u>51,380</u>	<u>-</u>	<u>15,432</u>	<u>55,017</u>
Excess (deficiency) of receipts over disbursements	<u>14,684</u>	<u>60,769</u>	<u>572</u>	<u>(51,380)</u>	<u>467,170</u>	<u>101,762</u>	<u>22,878</u>
Cash and investments - ending	<u>\$ 26,475</u>	<u>\$ 513,772</u>	<u>\$ 929</u>	<u>\$ -</u>	<u>\$ 467,170</u>	<u>\$ 172,803</u>	<u>\$ 141,463</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	JEAN Team	JEAN Team Drug Buy Money	County CEDIT	Auditor's Ineligible Deductions	Clerk Stimulus	Prosecutor Stimulus	Cumulative Capital Development
Cash and investments - beginning	\$ (18,532)	\$ 3,141	\$ 179,016	\$ -	\$ 32,766	\$ 80,218	\$ 466,894
Receipts:							
Taxes	-	-	1,175,622	177,449	-	-	382,876
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	72,233	-	-	-	-	-	34,691
Charges for services	1,027	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,157	39,359	-	-	-	-	10,000
Total receipts	116,417	39,359	1,175,622	177,449	-	-	427,567
Disbursements:							
Personal services	87,289	-	1,044,339	-	2,143	-	-
Supplies	11,334	-	-	-	-	-	-
Other services and charges	-	-	-	75,871	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	214,332
Capital outlay	5,561	-	-	-	-	-	314,237
Other disbursements	-	39,801	310,299	-	1,055	13,528	300,000
Total disbursements	104,184	39,801	1,354,638	75,871	3,198	13,528	828,569
Excess (deficiency) of receipts over disbursements	12,233	(442)	(179,016)	101,578	(3,198)	(13,528)	(401,002)
Cash and investments - ending	\$ (6,299)	\$ 2,699	\$ -	\$ 101,578	\$ 29,568	\$ 66,690	\$ 65,892

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Cumulative Bridge	General Drain Improvement	Health Insurance	City And Town Court Cost	Congressional School Interest	Clerk's Trust	Tax Sale Surplus
Cash and investments - beginning	\$ 1,151,976	\$ 137,355	\$ 1,497,925	\$ 6,466	\$ 26,740	\$ 747,986	\$ 81,940
Receipts:							
Taxes	680,669	14,148	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	70,313	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,906	-	-	-
Other receipts	15,197	1,455	4,268,756	-	171	6,074,983	169,262
Total receipts	<u>766,179</u>	<u>15,603</u>	<u>4,268,756</u>	<u>11,906</u>	<u>171</u>	<u>6,074,983</u>	<u>169,262</u>
Disbursements:							
Personal services	-	-	4,429,250	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	496,451	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	35,443	-	12,503	26,911	6,054,722	95,760
Total disbursements	<u>496,451</u>	<u>35,443</u>	<u>4,429,250</u>	<u>12,503</u>	<u>26,911</u>	<u>6,054,722</u>	<u>95,760</u>
Excess (deficiency) of receipts over disbursements	<u>269,728</u>	<u>(19,840)</u>	<u>(160,494)</u>	<u>(597)</u>	<u>(26,740)</u>	<u>20,261</u>	<u>73,502</u>
Cash and investments - ending	<u>\$ 1,421,704</u>	<u>\$ 117,515</u>	<u>\$ 1,337,431</u>	<u>\$ 5,869</u>	<u>\$ -</u>	<u>\$ 768,247</u>	<u>\$ 155,442</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tax Sale Redemption	Surplus Tax	Fines And Forfeitures	State Sales Disclosure	Overweight Vehicle	Judgment Infraction	Inheritance Tax
Cash and investments - beginning	\$ -	\$ 436,909	\$ 4,317	\$ 370	\$ -	\$ 20,829	\$ 352,492
Receipts:							
Taxes	-	420,193	-	-	-	-	1,826,672
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	5,425	-	-	-
Fines and forfeits	-	-	51,195	-	2,266	163,524	-
Other receipts	409,852	-	-	-	-	-	-
Total receipts	<u>409,852</u>	<u>420,193</u>	<u>51,195</u>	<u>5,425</u>	<u>2,266</u>	<u>163,524</u>	<u>1,826,672</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	408,205	218,073	50,667	5,095	1,706	165,054	1,360,425
Total disbursements	<u>408,205</u>	<u>218,073</u>	<u>50,667</u>	<u>5,095</u>	<u>1,706</u>	<u>165,054</u>	<u>1,360,425</u>
Excess (deficiency) of receipts over disbursements	<u>1,647</u>	<u>202,120</u>	<u>528</u>	<u>330</u>	<u>560</u>	<u>(1,530)</u>	<u>466,247</u>
Cash and investments - ending	<u>\$ 1,647</u>	<u>\$ 639,029</u>	<u>\$ 4,845</u>	<u>\$ 700</u>	<u>\$ 560</u>	<u>\$ 19,299</u>	<u>\$ 818,739</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Inmate Trust	Special Death Benefit	Education Plate Fee	Innkeepers Tax Invest	Mortgage Fees	Child Restraint System Fines	Tax Distributions
Cash and investments - beginning	\$ 7,029	\$ 450	\$ -	\$ 211	\$ 485	\$ 75	\$ 620,376
Receipts:							
Taxes	-	-	-	-	-	-	69,073,116
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,463	-	-	-	4,391,915
Charges for services	-	-	-	-	4,848	-	-
Fines and forfeits	-	6,245	-	-	-	3,690	-
Other receipts	1,457,738	-	-	-	-	-	-
Total receipts	1,457,738	6,245	1,463	-	4,848	3,690	73,465,031
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,600	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,453,283	6,255	1,463	-	-	3,090	73,563,686
Total disbursements	1,453,283	6,255	1,463	-	4,600	3,090	73,563,686
Excess (deficiency) of receipts over disbursements	4,455	(10)	-	-	248	600	(98,655)
Cash and investments - ending	\$ 11,484	\$ 440	\$ -	\$ 211	\$ 733	\$ 675	\$ 521,721

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CIP Grant Superior II	Elected Officials Continuing Education	Reassessment 2017	Adult Drug Court Discretionary	Auditor's 1% Civil Penalty Due	Wind Farm - Expense	Court Reform Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	425,418	-	1,021	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,000	-	33,611	-	-	-	29,999
Charges for services	-	2,374	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	65,000	-
Total receipts	<u>20,000</u>	<u>2,374</u>	<u>459,029</u>	<u>-</u>	<u>1,021</u>	<u>65,000</u>	<u>29,999</u>
Disbursements:							
Personal services	-	-	-	2,339	-	-	10,949
Supplies	-	-	-	-	-	-	13
Other services and charges	-	-	-	5,630	-	65,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,044
Other disbursements	20,000	-	6,948	-	949	-	-
Total disbursements	<u>20,000</u>	<u>-</u>	<u>6,948</u>	<u>7,969</u>	<u>949</u>	<u>65,000</u>	<u>12,006</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,374</u>	<u>452,081</u>	<u>(7,969)</u>	<u>72</u>	<u>-</u>	<u>17,993</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,374</u>	<u>\$ 452,081</u>	<u>\$ (7,969)</u>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ 17,993</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Title IV-D Incentive - 2011	Sheriff's Cashbook	Common School Transient	Convention And Visitor Bureau	Welfare Family And Children	Reassessment	Superior Court II Adult Probation Users
Cash and investments - beginning	\$ -	\$ -	\$ 19,840	\$ 279,295	\$ 5,778	\$ 341,898	\$ 208,407
Receipts:							
Taxes	-	-	-	324,220	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	77,895	-	-	-	-	4,935	-
Charges for services	-	-	-	-	-	-	100,354
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	431,441	-	2,813	-	9,118	-
Total receipts	<u>77,895</u>	<u>431,441</u>	<u>-</u>	<u>327,033</u>	<u>-</u>	<u>14,053</u>	<u>100,354</u>
Disbursements:							
Personal services	-	-	-	86,700	-	252,528	65,043
Supplies	-	-	-	2,163	-	5,430	17,729
Other services and charges	-	-	-	495,719	-	97,858	10,450
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	135	490
Other disbursements	-	418,976	-	-	-	-	10,010
Total disbursements	<u>-</u>	<u>418,976</u>	<u>-</u>	<u>584,582</u>	<u>-</u>	<u>355,951</u>	<u>103,722</u>
Excess (deficiency) of receipts over disbursements	<u>77,895</u>	<u>12,465</u>	<u>-</u>	<u>(257,549)</u>	<u>-</u>	<u>(341,898)</u>	<u>(3,368)</u>
Cash and investments - ending	<u>\$ 77,895</u>	<u>\$ 12,465</u>	<u>\$ 19,840</u>	<u>\$ 21,746</u>	<u>\$ 5,778</u>	<u>\$ -</u>	<u>\$ 205,039</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Community Corrections- Home Detention	Sheriff's Continuing Education	ECISWD Recycling Grant	10 Commandments Movie	Homeland Security / Part 2	Homeland Security / CBRNE Respirator	Recycling Grant/ IDEM
Cash and investments - beginning	\$ 492,107	\$ 5,367	\$ 13,687	\$ 100	\$ 181	\$ 12	\$ 1,442
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	223,621	-	-	-	-	-	-
Fines and forfeits	-	3,563	-	-	-	-	-
Other receipts	17,117	-	-	-	-	-	-
Total receipts	<u>240,738</u>	<u>3,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	32,085	-	-	-	-	-	-
Supplies	2,099	-	-	-	-	-	-
Other services and charges	58,533	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,824	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>97,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>143,197</u>	<u>3,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 635,304</u>	<u>\$ 8,930</u>	<u>\$ 13,687</u>	<u>\$ 100</u>	<u>\$ 181</u>	<u>\$ 12</u>	<u>\$ 1,442</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	RRR Recycle Center	Recycled Furniture	RFD / Grant Housing Development	Sheriff Drug Interdiction	Work Crew	Community Corrections Project Income	Sheriff's Commissary
Cash and investments - beginning	\$ 144,054	\$ 5,490	\$ 590	\$ 5,503	\$ 35,242	\$ 292,963	\$ 172,375
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	80,871	-	-	-	-	83,347	-
Fines and forfeits	-	-	-	4,500	-	-	-
Other receipts	-	-	-	-	197,738	-	530,132
Total receipts	<u>80,871</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>197,738</u>	<u>83,347</u>	<u>530,132</u>
Disbursements:							
Personal services	65,694	-	-	630	153,847	-	-
Supplies	4,275	-	-	-	-	-	-
Other services and charges	20,094	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,477	-	-	-	-	-	-
Other disbursements	-	-	-	2,370	-	16,320	519,063
Total disbursements	<u>96,540</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>153,847</u>	<u>16,320</u>	<u>519,063</u>
Excess (deficiency) of receipts over disbursements	<u>(15,669)</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>43,891</u>	<u>67,027</u>	<u>11,069</u>
Cash and investments - ending	<u>\$ 128,385</u>	<u>\$ 5,490</u>	<u>\$ 590</u>	<u>\$ 7,003</u>	<u>\$ 79,133</u>	<u>\$ 359,990</u>	<u>\$ 183,444</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Build Indiana	Grant County DARE	Jail Additions Treatment Program	H1N1 Pandemic	99 Recycle Grant	Law Enforcement Assistance	Operation Pull Over / Governors Council
Cash and investments - beginning	\$ 2,701	\$ 375	\$ -	\$ 35,043	\$ 232	\$ 1	\$ 1,382
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	36,786
Charges for services	-	-	5,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	441	-	-	8,000
Total receipts	-	-	5,000	441	-	-	44,786
Disbursements:							
Personal services	-	-	-	-	-	-	12,900
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	441	-	-	26,170
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,000	35,011	-	-	-
Total disbursements	-	-	5,000	35,452	-	-	39,070
Excess (deficiency) of receipts over disbursements	-	-	-	(35,011)	-	-	5,716
Cash and investments - ending	\$ 2,701	\$ 375	\$ -	\$ 32	\$ 232	\$ 1	\$ 7,098

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Homeland Security Reimbursable	DUI Task Force Indiana	County Disclosure	Tobacco Trust	Tobacco Settlement / Health Maintenance	Bioterrorism Grant	Federal Immunization Grant
Cash and investments - beginning	\$ 11,973	\$ 5,214	\$ 16,083	\$ 10,529	\$ 104,138	\$ 189	\$ (6,215)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	557,462	19,016	-	-	34,793	4,396	6,215
Charges for services	-	-	5,425	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,205	-	8,362	1,282	-	-
Total receipts	<u>557,462</u>	<u>22,221</u>	<u>5,425</u>	<u>8,362</u>	<u>36,075</u>	<u>4,396</u>	<u>6,215</u>
Disbursements:							
Personal services	-	5,355	9,001	18,906	44,031	-	-
Supplies	-	-	749	-	722	272	-
Other services and charges	-	-	-	-	6,503	1,600	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	750	-
Other disbursements	569,435	13,141	-	-	-	-	-
Total disbursements	<u>569,435</u>	<u>18,496</u>	<u>9,750</u>	<u>18,906</u>	<u>51,256</u>	<u>2,622</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(11,973)</u>	<u>3,725</u>	<u>(4,325)</u>	<u>(10,544)</u>	<u>(15,181)</u>	<u>1,774</u>	<u>6,215</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,939</u>	<u>\$ 11,758</u>	<u>\$ (15)</u>	<u>\$ 88,957</u>	<u>\$ 1,963</u>	<u>\$ -</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	FRA-Sprint / Nextel	Voting / Election-SRC Money	Computer Access Fee	Community Transition Program	Criminal Thinking Training	Sex And Violent Offender Fee	PCA Fees-IV-D
Cash and investments - beginning	\$ 20,795	\$ 54,025	\$ 8	\$ 12,510	\$ 1,641	\$ 9,485	\$ 9,715
Receipts:							
Taxes	-	-	-	33,440	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	15,191
Charges for services	-	-	-	-	-	8,710	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	33,440	-	8,710	15,191
Disbursements:							
Personal services	-	7,436	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	36,190	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,813	-	-	-	1,228	14,685
Total disbursements	-	16,249	-	36,190	-	1,228	14,685
Excess (deficiency) of receipts over disbursements	-	(16,249)	-	(2,750)	-	7,482	506
Cash and investments - ending	\$ 20,795	\$ 37,776	\$ 8	\$ 9,760	\$ 1,641	\$ 16,967	\$ 10,221

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Community Corrections Level III	Re-Entry Court	Truancy Intervention Program	Prosecutor Forfeiture / Education And Training	Special Vehicle Inspection	Drug Court	Andrew R. Benedict Training Center
Cash and investments - beginning	\$ 53,036	\$ 17,274	\$ 23,229	\$ 28,521	\$ 7,074	\$ 44,566	\$ 95
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	53,036	-	-	-	-	-	-
Charges for services	-	7,249	-	-	1,221	46,898	-
Fines and forfeits	-	-	-	21,588	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>53,036</u>	<u>7,249</u>	<u>-</u>	<u>21,588</u>	<u>1,221</u>	<u>46,898</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	62,623	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,472	-	-	-	12,049	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	106,072	-	-	28,065	4,442	-	-
Total disbursements	<u>106,072</u>	<u>1,472</u>	<u>-</u>	<u>28,065</u>	<u>4,442</u>	<u>74,672</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(53,036)</u>	<u>5,777</u>	<u>-</u>	<u>(6,477)</u>	<u>(3,221)</u>	<u>(27,774)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 23,051</u>	<u>\$ 23,229</u>	<u>\$ 22,044</u>	<u>\$ 3,853</u>	<u>\$ 16,792</u>	<u>\$ 95</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	HIV Education Grant	Criminal Records Application Fee	Community Corrections Division Addict	Operation Pull / DART	CASA / Grant County	Big City / County Seatbelt Enforcement	Car Seat Fitting Station
Cash and investments - beginning	\$ 19	\$ 2,567	\$ 6,561	\$ 1,570	\$ (1,507)	\$ 26	\$ 2,318
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,814	-	1,100
Charges for services	-	7,089	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	4,500	-	-	-
Total receipts	-	7,089	-	4,500	20,814	-	1,100
Disbursements:							
Personal services	-	-	-	2,580	-	-	-
Supplies	-	-	-	-	-	-	1,834
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,324	-	2,192	17,154	-	-
Total disbursements	-	7,324	-	4,772	17,154	-	1,834
Excess (deficiency) of receipts over disbursements	-	(235)	-	(272)	3,660	-	(734)
Cash and investments - ending	\$ 19	\$ 2,332	\$ 6,561	\$ 1,298	\$ 2,153	\$ 26	\$ 1,584

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Recorder CISP	IEDC / FUTR Skills \$ Now	State Immunization Grant	Drug Court Grant 2008	JEAN Team Cian Lab / Clean Lab	Re-Entry Court Participant Flex	Drug Court Discretionary Grant
Cash and investments - beginning	\$ 68,186	\$ 1,500	\$ 4,154	\$ 3,269	\$ 1,020	\$ 2,881	\$ (1,890)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	9,000	100,570
Charges for services	10,425	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>10,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>100,570</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	11,991	-	-	-	-	6,528	98,680
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>11,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,528</u>	<u>98,680</u>
Excess (deficiency) of receipts over disbursements	<u>(1,566)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,472</u>	<u>1,890</u>
Cash and investments - ending	<u>\$ 66,620</u>	<u>\$ 1,500</u>	<u>\$ 4,154</u>	<u>\$ 3,269</u>	<u>\$ 1,020</u>	<u>\$ 5,353</u>	<u>\$ -</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Drug Court Client Services	Recovery Stop Grant	Drug Free Community	Aggressive Driving Grant	OCRA Grant	JEAN Team Drug Interdiction	CJC Re-Entry Court
Cash and investments - beginning	\$ 4,113	\$ 17,916	\$ 358	\$ (628)	\$ -	\$ -	\$ (35,787)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	9,985	-	110	92,698
Charges for services	-	40,229	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	750	-	-
Total receipts	<u>-</u>	<u>40,229</u>	<u>-</u>	<u>9,985</u>	<u>750</u>	<u>110</u>	<u>92,698</u>
Disbursements:							
Personal services	-	39,451	-	3,990	-	-	58,411
Supplies	-	-	-	-	-	-	35
Other services and charges	-	-	-	-	-	-	9,247
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,042	-	-	6,075	750	-	-
Total disbursements	<u>4,042</u>	<u>39,451</u>	<u>-</u>	<u>10,065</u>	<u>750</u>	<u>-</u>	<u>67,693</u>
Excess (deficiency) of receipts over disbursements	<u>(4,042)</u>	<u>778</u>	<u>-</u>	<u>(80)</u>	<u>-</u>	<u>110</u>	<u>25,005</u>
Cash and investments - ending	<u>\$ 71</u>	<u>\$ 18,694</u>	<u>\$ 358</u>	<u>\$ (708)</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ (10,782)</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Debt Service	Court House Repair 2009	Sheriff's Pension	Congressional Principal	EMA Traffic Donations	Tobacco Prevention Donations	Recorder Trust
Cash and investments - beginning	\$ (395,689)	\$ 1,051,222	\$ 10,247,340	\$ 29,029	\$ 8,794	\$ 34	\$ 824
Receipts:							
Taxes	1,647,527	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	149,276	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	24	651,404	927,273	-	11,801	-	-
Total receipts	1,796,827	651,404	927,273	-	11,801	-	5
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	226	-	-
Other services and charges	-	5,270	78,540	-	14,079	-	-
Debt service - principal and interest	666,084	-	-	-	-	-	-
Capital outlay	-	1,687,356	-	-	-	-	-
Other disbursements	573	10,000	426,571	29,029	-	-	-
Total disbursements	666,657	1,702,626	505,111	29,029	14,305	-	-
Excess (deficiency) of receipts over disbursements	1,130,170	(1,051,222)	422,162	(29,029)	(2,504)	-	5
Cash and investments - ending	\$ 734,481	\$ -	\$ 10,669,502	\$ -	\$ 6,290	\$ 34	\$ 829

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Treasurer	Probation Department	Federal Forfeiture And Seizure	Health Department	EMS	Sheriff's Work Release	Coroner's Continuing Education
Cash and investments - beginning	\$ 976,290	\$ 8,479	\$ 31,930	\$ 17,644	\$ 579	\$ 23,370	\$ 436
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	172,228	486,786	-	6,398
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	137,758	-	-	-	280,110	-
Total receipts	-	137,758	-	172,228	486,786	280,110	6,398
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	133,610	-	159,352	487,265	280,869	6,834
Total disbursements	-	133,610	-	159,352	487,265	280,869	6,834
Excess (deficiency) of receipts over disbursements	-	4,148	-	12,876	(479)	(759)	(436)
Cash and investments - ending	\$ 976,290	\$ 12,627	\$ 31,930	\$ 30,520	\$ 100	\$ 22,611	\$ -

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Police Pension	Narcotics Pending	Continuing Education County Law	Children's Home Trust	Payroll Withholdings	Tax Certificate Sale Redemption	Totals
Cash and investments - beginning	\$ 256,231	\$ 46,809	\$ 24,635	\$ 65,328	\$ 237,792	\$ 4,940	\$ 28,385,166
Receipts:							
Taxes	-	-	-	-	-	-	90,734,708
Licenses and permits	-	-	-	-	-	-	67,551
Intergovernmental	-	-	-	-	-	-	11,081,256
Charges for services	58,385	-	-	-	-	-	3,719,740
Fines and forfeits	-	27,527	2,080	-	-	-	884,305
Other receipts	-	624	-	811	4,766,856	150,104	21,863,871
Total receipts	58,385	28,151	2,080	811	4,766,856	150,104	128,351,431
Disbursements:							
Personal services	310,107	-	-	-	-	-	22,510,653
Supplies	-	-	-	-	-	-	1,837,717
Other services and charges	-	-	-	-	-	-	5,465,101
Debt service - principal and interest	-	-	-	-	-	-	1,093,400
Capital outlay	-	-	434	-	-	-	2,711,498
Other disbursements	-	22,512	-	-	4,772,589	47,430	93,265,340
Total disbursements	310,107	22,512	434	-	4,772,589	47,430	126,883,709
Excess (deficiency) of receipts over disbursements	(251,722)	5,639	1,646	811	(5,733)	102,674	1,467,722
Cash and investments - ending	\$ 4,509	\$ 52,448	\$ 26,281	\$ 66,139	\$ 232,059	\$ 107,614	\$ 29,852,888

GRANT COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Juvenile Debt Bond	\$ 640,000	\$ 176,668
Notes and loans payable	Courthouse Loan	706,109	488,263
Notes and loans payable	Courthouse Heating and Cooling Loan	631,100	190,960
Notes and loans payable	Ditch Reconstruction Loan	102,913	19,598
Notes and loans payable	Highway Equipment Loan	42,396	22,494
Notes and loans payable	E911 Lease	853,711	171,276
Notes and loans payable	Ambulance Lease	360,344	-
Totals		<u>\$ 3,336,573</u>	<u>\$ 1,069,259</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:

Board of County Commissioners  
County Treasurer  
County Sheriff  
County Auditor

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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, 2011. 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, 2011.

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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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

July 25, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

GRANT COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

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
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	FY 2011	\$ 15,193
National School Lunch Program	10.555	FY 2011	<u>23,187</u>
Total for federal grantor agency			<u>38,380</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08(b)-DJ-003 09-DJ-007 10-DJ-023	18,533 35,787 53,700
Pass-Through City of Marion Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0350 2011-DJ-BX-2729	8,289 <u>5,721</u>
Total for program			<u>122,030</u>
Pass-Through Indiana Criminal Justice Institute Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	10-DJ-043	56,911
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	09-JRA-006	<u>110</u>
Total for program			<u>57,021</u>
Total for cluster			<u>179,051</u>
Direct Grant Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0062	<u>98,928</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09VANP207 10VAPR134 10VAPR175	15,104 21,691 <u>6,652</u>
Total for program			<u>43,447</u>
Violence Against Women Formula Grants ARRA - Violence Against Women Formula Grants	16.588 16.588	10STPR017 09STR10	25,875 <u>40,229</u>
Total for program			<u>66,104</u>
Total for federal grantor agency			<u>387,530</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety	20.600	PT 11-04-04-18 PT 12-11-04-16	27,411 <u>9,375</u>
Total for program			<u>36,786</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, 2011  
(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 (continued)</u>			
Pass-Through Indiana Criminal Justice Institute (continued) Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-2011-03-03-08 K8-2012-03-03-09 CA-2011-08-01-06	13,875 3,750 <u>8,640</u>
Total for program			<u>26,265</u>
Total for cluster			<u>63,051</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-1-172A	<u>10,964</u>
Total for federal grantor agency			<u>74,015</u>
<u>GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011	FY 2011	<u>16,249</u>
Total for federal grantor agency			<u>16,249</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	IP 126-68	<u>6,215</u>
Total for cluster			<u>6,215</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 126-3 BPRS 126-70 (FY11) BPRS 126-70 (FY12)	1,889 269 <u>2,238</u>
Total for program			<u>4,396</u>
Pass-Through Indiana Supreme Court Child Support Enforcement	93.563	11CRG002	12,006
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2011	<u>640,288</u>
Total for program			<u>652,294</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	CIP 10/11B	<u>20,000</u>
Total for federal grantor agency			<u>682,905</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, 2011  
 (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 HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster State Homeland Security Program	97.073	C44P-0-202A	<u>568,625</u>
Total for cluster			<u>568,625</u>
Emergency Management Performance Grants	97.042	C44P-1-316A C44P-1-115A	34,348 <u>3,750</u>
Total for program			<u>38,098</u>
Total for federal grantor agency			<u>606,723</u>
Total federal awards expended			<u>\$ 1,805,802</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

**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 statement. 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.

**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, 2011:

Program Title	Federal CFDA Number	2011
State and Community Highway Safety Alcohol Impaired Driving Countermeasures	20.600	\$ 18,930
Incentive Grants I	20.601	15,716
State Homeland Security Program	97.073	454,199

GRANT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Disclaimer
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies 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	Child Support Enforcement Homeland Security Cluster

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**

**FINDING 2011-1, INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

We noted deficiencies in the internal control system of Grant County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Monthly Bank Reconcilements: The bank balances have not been reconciled to the ledger balances for the audit period. The failure to reconcile could enable material mis-statements or irregularities to go undetected.

GRANT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. **Preparing Financial Statements:** Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to Grant County's audited financial statement and then determining how those identified risks should be managed. Grant County has not identified risk to the preparation of reliable financial statements and as a result has failed to design effective controls over the preparation of the financial statements to prevent or detect material misstatements, including notes to the financial statement.
  
3. **Monitoring of Controls:** Effective internal control over financial reporting requires the President of the Board of County Commissioners or other senior management to monitor and assess the monthly bank reconciliements. The President of the Board of County Commissioners or other senior management has not reviewed or requested monthly bank reconciliements. The failure to exercise their oversight responsibility places the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

We recommended that the County establish internal control procedures to ensure that bank reconciliements are completed on a monthly basis and to provide proper oversight of financial reporting.

***Section III – Federal Award Findings and Questioned Costs***

No matters are reportable.

GRANT COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

**Roger A. Bainbridge**  
*Grant County Auditor*  
Grant County Complex  
401 S. Adams St., Room 222  
Marion, IN 46953-2099

Phone: 765-668-6552

E-mail: grantcountyauditor@gmail.com

FAX: 765-668-6582

**Tammy Miller**  
Chief Deputy

**Angie Lewis**  
Assistant Chief Deputy

**CORRECTIVE ACTION PLAN**  
**January 1, 2011 through December 31, 2011**

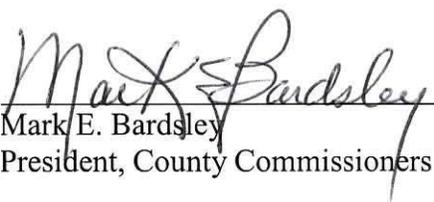
Finding 2011-1

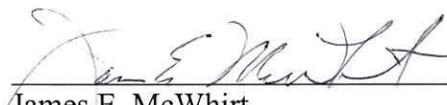
Internal Controls over Financial Transactions and Reporting

The County retained the services of an outside consultant to train applicable officials in the proper bank reconciliation procedures. The County Treasurer is currently in the process of bringing the bank reconciliations up to date. Following completion of that task, future bank reconciliations will be completed within a reasonable time with acknowledgement by the County Auditor and the County Treasurer. Evidence of such reconciliations will be distributed to the County Commissioners and the County Council each month for their review.

  
\_\_\_\_\_  
Sarah A. Melford  
County Treasurer

  
\_\_\_\_\_  
Roger A. Bainbridge  
County Auditor

  
\_\_\_\_\_  
Mark E. Bardsley  
President, County Commissioners

  
\_\_\_\_\_  
James E. McWhirt  
President, County Council

Dated: July 25, 2012

GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2012, with Roger A. Bainbridge, Auditor; Mark E. Bardsley, President of the Board of County Commissioners; and James E. McWhirt, President of the County Council.