

**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, 2013 to December 31, 2013



**FILED**  
09/26/2014



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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	01-01-13 to 12-31-16
Clerk	J. Mark Florence	01-01-11 to 12-31-14
Sheriff	Darrell L. Himelick	01-01-11 to 12-31-14
Recorder	Pamela K. Harris	01-01-13 to 12-31-16
Coroner	Stephen D. Dorsey	01-01-11 to 12-31-14
President of the County Council	James E. McWhirt	01-01-13 to 12-31-14
President of the Board of County Commissioners	Mark E. Bardsley Michael H. Burton	01-01-13 to 12-31-13 01-01-14 to 12-31-14



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of Grant County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

***Opinion on Regulatory Basis of Accounting***

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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 17, 2014, 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* in considering the County's internal control over financial reporting and compliance.


***Accompanying Information***

*Supplementary Information*

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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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, as listed in the Table of Contents, 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.

  
Paul D. Joyce, CPA  
State Examiner

September 17, 2014



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INDEPENDENT AUDITOR'S 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 have audited, 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, the financial statement of Grant County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated September 17, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not 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 items 2013-001 and 2013-002 to be material weaknesses.



INDEPENDENT AUDITOR'S 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 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 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 items 2013-001 and 2013-002.

***Grant County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 17, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

GRANT COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff's Inmate Trust	\$ 36,557	\$ 1,319,521	\$ 1,330,027	\$ 26,051
Sheriff Commissary	241,071	566,036	417,522	389,585
Clerk's Trust	660,370	5,917,517	5,864,333	713,554
General	3,289,459	13,742,386	14,338,125	2,693,720
Accident Report	2,543	6,576	1,741	7,378
County CEDIT	232,583	1,190,489	1,009,541	413,531
Child Advocacy	979	100	-	1,079
Clerk's Records Perpetuation	36,447	9,699	8,397	37,749
COIT	-	4,992,850	5,207,983	(215,133)
Community Corrections - Home Detention	657,290	191,536	138,488	710,338
Community Transition Program	7,070	58,525	61,480	4,115
Convention and Visitors Bureau	20,255	369,332	357,534	32,053
Community Corrections Division Addiction	6,561	-	-	6,561
Sales Disclosure - County Share	5,950	6,395	10,049	2,296
Covered Bridge	6,875	1,850	-	8,725
Cumulative Bridge	972,858	699,514	870,050	802,322
Cumulative Capital Development	45,846	403,168	343,675	105,339
Drug Free Community	358	-	2,899	(2,541)
Extradition	10,065	-	-	10,065
Firearms Training	5,566	30,426	13,114	22,878
General Drain Improvement	138,421	4,705	47,162	95,964
Health	138,572	440,512	468,214	110,870
Local Health Maintenance	152,040	50,623	58,027	144,636
Local Road and Street	313,625	367,207	583,670	97,162
Community Corrections Level III	53,036	53,036	53,036	53,036
Highway	466,206	3,457,623	2,972,938	950,891
Plat Book	26,715	18,610	15,887	29,438
Rainy Day	513,772	-	-	513,772
Reassessment - 2015	547,528	465,596	396,616	616,508
Recorder's Records Perpetuation	80,813	70,776	54,772	96,817
Sex and Violent Offender Fee	27,465	10,805	3,394	34,876
County Police Pension	57,336	50,624	-	107,960
Supplemental Public Defender Services	100,300	15,280	5,866	109,714
Surplus Tax	565,283	146,841	175,149	536,975
Surveyor's Corner Perpetuation	8,521	13,035	11,092	10,464
Tax Sale Redemption	-	415,099	415,902	(803)
Tax Sale Surplus	654,375	1,650,892	1,172,929	1,132,338
Local Health Department Trust Account	106,839	18,151	30,848	94,142
Unsafe Building	43,216	3,400	4,067	42,549
Vehicle Inspection	5,273	1,045	-	6,318
Court Appointed Special Advocate (CASA)	2,153	29,515	27,368	4,300
Auditor's Ineligible Deductions	345,076	331,710	351,577	325,209
Elected Officials Continuing Education	7,033	5,215	876	11,372
Statewide 911	331,578	522,370	576,331	277,617
Adult Probation Administrative	188,688	83,709	108,867	163,530
Supplemental Juvenile Probation Services	81,792	10,705	24,127	68,370
Drainage Maintenance	1,526,258	312,510	149,596	1,689,172
Narcotics Pending	33,862	50,218	14,846	69,234
JEAN Team Drug Interdiction	110	-	-	110
Recycling	139,103	105,208	98,510	145,801
Children's Home Trust	66,959	138	-	67,097
Debt Service	253,494	239,290	417,535	75,249
Health Insurance	1,051,553	4,789,237	4,789,342	1,051,448
State Fines and Forfeitures	6,086	26,223	29,109	3,200
Infraction Judgements	10,491	102,282	96,460	16,313
Overweight Vehicle Fines	-	2,040	2,040	-
Special Death Benefit	165	4,821	4,406	580
Sales Disclosure - State Share	605	6,395	5,665	1,335
Coroner's Training and Continuing Education	542	7,241	6,449	1,334
Mortgage Recording Fees - State Share	475	5,235	4,813	897
Auditors 1% Civil Penalty Due	131	213,274	189,199	24,206
Child Restraint Violation Fine	150	2,363	2,288	225
Inheritance Tax	187,694	1,380,082	1,566,187	1,589
Innkeepers Tax Collections	-	2,610	-	2,610
3% City and Town Court Cost	5,152	10,084	6,038	9,198
93.563 Prosecutor PCA	12,882	16,644	26,515	3,011
93.563 Prosecutor Stimulus	26,438	3,460	28,073	1,825

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
93.563 Clerk Stimulus	27,346	-	5,340	22,006
93.563 Title IV-D Incentive	127,376	44,565	-	171,941
93.563 Prosecutor IV-D Incentive - Post '99	223,157	67,058	53,340	236,875
93.563 Clerk IV-D Incentive - Pre '99	260	-	21	239
93.563 Clerk Support	144,058	44,565	55,755	132,868
Defer Prosecution	155,291	67,754	93,747	129,298
EMA Traffic Donations	6,659	10,975	9,796	7,838
Complex Energy Project 2013	-	1,982,754	1,249,926	732,828
Jail and D Home Energy Project 2013	-	1,886,754	955,648	931,106
Immunizations and Vaccines	-	6,395	-	6,395
Jean Team Clean Lab	-	919	-	919
Sheriff Cash Book	67,275	868,967	905,287	30,955
Treasurer	348,086	1,150,508	348,086	1,150,508
JEAN Team Drug Buy Money	6,128	40,092	42,866	3,354
Grant County EMS	14,805	478,896	493,501	200
Sheriff Crime Control	13,215	1,718	10,876	4,057
Sheriff Work Release	14,998	236,689	233,531	18,156
Tax Certificate Sale	160,809	98,794	57,953	201,650
Prosecutor Forfeiture Education and Training	26,264	13,573	33,207	6,630
Veteran's Treatment Court	300	750	-	1,050
Alcohol And Drug Services	155,061	31,946	21,770	165,237
Criminal Records Application Fee	5,749	4,329	3,600	6,478
Operation Pullover / Dart	1,370	3,250	987	3,633
County Law Enforcement Continuing Education	27,711	1,841	88	29,464
County Drug Free Community	39,203	25,107	37,989	26,321
Sheriff Law Enforcement Continuing Education	12,108	3,776	-	15,884
Recorder CISP	70,359	5,785	10,675	65,469
Jury Pay	42,611	11,250	28,470	25,391
Pretrial Diversion	28,352	12,371	-	40,723
Common School Transient	19,840	-	-	19,840
JAG Grant Reimbursable	-	50,710	73,714	(23,004)
Sheriff Workcrew	50,774	169,365	172,759	47,380
Payroll Withholdings	70,377	5,808,490	5,600,288	278,579
Tax Distributions	2,725,429	75,577,681	77,708,204	594,906
Wind Farm - Expense	-	10,000	10,000	-
Court Reform Grant Reimbursable	-	1,669	1,669	-
Veterans Treatment Court	-	1,100	249	851
Family Court Grant 2013	-	25,000	7,846	17,154
CJC Re-Entry Court	(11,347)	14,611	3,264	-
Bioterrorism Grant	1,723	2,168	3,051	840
16.588 STOP / Prosecutor	(8,636)	13,517	58,046	(53,165)
JEAN Team	(17,996)	111,009	98,984	(5,971)
Aggressive Driving	-	9,075	5,106	3,969
97.042 Local Emergency Planning	58,655	16,279	15,097	59,837
BPV	-	2,823	2,823	-
20.600 Operation Pullover	4,699	36,135	36,572	4,262
90.401 Voting / Election Services	33,444	4,839	9,892	28,391
Adult Community Corrections	70,050	830,778	859,911	40,917
Re-Entry Participant Flex	5,756	10,010	14,178	1,588
Community Corrections Project Income	420,849	93,940	11,004	503,785
Adult Drug Court Discretionary	(18,948)	93,084	74,136	-
Drug Court	20,140	15,876	16,745	19,271
Problem Solving Court	6,675	3,000	6,675	3,000
Chins/Tpr Drug Court Project	-	6,450	-	6,450
Re-Entry Court	25,526	7,609	6,201	26,934
Jail Addictions Treatment	10	4,250	4,260	-
20.601 Fact Grant	-	44,551	42,874	1,677
Federal Forfeiture and Seizure	25,004	-	8,542	16,462
FRA-Sprint / Nextel	20,795	-	20,795	-
16.585 Adult Drug Court Enhancement	-	-	5,290	(5,290)
Carseat Fitting Station	961	-	1,000	(39)
Interpreters Grant	3,650	-	154	3,496
Sheriff Drug Interdiction	5,818	-	915	4,903
Grant County DARE	375	-	-	375
Veteran's Affairs Donations	50	-	-	50
Tobacco Prevention Donations	34	-	-	34
Andrew R. Benedict Training Center	95	-	-	95

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
93.069 H1N1 Pandemic	32	-	-	32
16.588 Recovery Act / Prosecutor	1,159	-	-	1,159
20.601 DUI Task Force	7,511	-	-	7,511
Drug Court Client Services	71	-	-	71
Drug Court Grant 2008	3,269	-	-	3,269
HIV Education Grant	19	-	-	19
Big City / County Seatbelt Enforcement	26	-	-	26
Computer Access Fee	8	-	-	8
Criminal Thinking Training	1,641	-	-	1,641
Truancy Intervention Program	23,229	-	-	23,229
Welfare Family and Children	5,778	-	-	5,778
Recorder Trust	830	-	-	830
Build Indiana	2,701	-	-	2,701
Innkeepers Tax Investment	211	-	-	211
IEDC / Future Skills \$ Now	1,500	-	-	1,500
State Immunization Grant	4,154	-	-	4,154
10 Commandments Movie Donation	100	-	-	100
Local Planning Council	2,275	-	-	2,275
Area Plan Special Non-Reverting	15	-	-	15
Law Enforcement Assistance	1	-	-	1
ECISWD Recycling Grant	13,687	-	-	13,687
Recycle Grant	232	-	-	232
RFD / Grant Housing Development	590	-	-	590
Recycled Furniture	5,490	-	-	5,490
Recycling Grant - IDEM	1,442	-	-	1,442
Homeland Security / CBRNE Respirator	12	-	-	12
Homeland Security / Part 2	181	-	-	181
Totals	<u>\$ 19,825,026</u>	<u>\$ 135,087,759</u>	<u>\$ 134,503,447</u>	<u>\$ 20,409,338</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include 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  
(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).

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 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  
(Continued)

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.

*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  
(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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (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 Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

GRANT COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Primarily, this is a result of reimbursable grant funds not reimbursed at December 31, 2013. However, COIT, Drug Free Community, and Tax Sale Redemption funds also contained some deficits in cash, which were a result of errors in posting.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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 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, 2013

	Sheriff's Inmate Trust	Sheriff Commissary	Clerk's Trust	General	Accident Report	County CEDIT	Child Advocacy
Cash and investments - beginning	\$ 36,557	\$ 241,071	\$ 660,370	\$ 3,289,459	\$ 2,543	\$ 232,583	\$ 979
Receipts:							
Taxes	-	-	-	9,698,456	-	1,190,489	-
Licenses and permits	-	-	-	44,946	-	-	-
Intergovernmental	-	-	-	1,163,505	-	-	-
Charges for services	-	566,036	-	1,428,799	5,760	-	-
Fines and forfeits	-	-	5,917,517	306,770	-	-	100
Other receipts	1,319,521	-	-	1,099,910	816	-	-
Total receipts	<u>1,319,521</u>	<u>566,036</u>	<u>5,917,517</u>	<u>13,742,386</u>	<u>6,576</u>	<u>1,190,489</u>	<u>100</u>
Disbursements:							
Personal services	-	-	-	10,016,210	-	927,000	-
Supplies	-	-	-	756,775	-	-	-
Other services and charges	-	-	5,864,333	3,003,542	-	22,541	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	98,020	-	35,000	-
Other disbursements	1,330,027	417,522	-	463,578	1,741	25,000	-
Total disbursements	<u>1,330,027</u>	<u>417,522</u>	<u>5,864,333</u>	<u>14,338,125</u>	<u>1,741</u>	<u>1,009,541</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,506)</u>	<u>148,514</u>	<u>53,184</u>	<u>(595,739)</u>	<u>4,835</u>	<u>180,948</u>	<u>100</u>
Cash and investments - ending	<u>\$ 26,051</u>	<u>\$ 389,585</u>	<u>\$ 713,554</u>	<u>\$ 2,693,720</u>	<u>\$ 7,378</u>	<u>\$ 413,531</u>	<u>\$ 1,079</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Clerk's Records Perpetuation	COIT	Community Corrections - Home Detention	Community Transition Program	Convention and Visitors Bureau	Community Corrections Division Addition	Sales Disclosure - County Share
Cash and investments - beginning	\$ 36,447	\$ -	\$ 657,290	\$ 7,070	\$ 20,255	\$ 6,561	\$ 5,950
Receipts:							
Taxes	-	4,992,850	-	-	368,375	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	58,525	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	9,699	-	191,536	-	-	-	6,395
Other receipts	-	-	-	-	957	-	-
Total receipts	<u>9,699</u>	<u>4,992,850</u>	<u>191,536</u>	<u>58,525</u>	<u>369,332</u>	<u>-</u>	<u>6,395</u>
Disbursements:							
Personal services	2,445	4,713,915	51,039	-	-	-	9,669
Supplies	4,781	-	2,303	-	-	-	380
Other services and charges	-	494,068	53,278	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,171	-	31,868	-	-	-	-
Other disbursements	-	-	-	61,480	357,534	-	-
Total disbursements	<u>8,397</u>	<u>5,207,983</u>	<u>138,488</u>	<u>61,480</u>	<u>357,534</u>	<u>-</u>	<u>10,049</u>
Excess (deficiency) of receipts over disbursements	<u>1,302</u>	<u>(215,133)</u>	<u>53,048</u>	<u>(2,955)</u>	<u>11,798</u>	<u>-</u>	<u>(3,654)</u>
Cash and investments - ending	<u>\$ 37,749</u>	<u>\$ (215,133)</u>	<u>\$ 710,338</u>	<u>\$ 4,115</u>	<u>\$ 32,053</u>	<u>\$ 6,561</u>	<u>\$ 2,296</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 6,875	\$ 972,858	\$ 45,846	\$ 358	\$ 10,065	\$ 5,566	\$ 138,421
Receipts:							
Taxes	-	633,049	371,031	-	-	-	3,608
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,850	54,832	32,137	-	-	-	-
Charges for services	-	-	-	-	-	30,426	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	11,633	-	-	-	-	1,097
Total receipts	<u>1,850</u>	<u>699,514</u>	<u>403,168</u>	<u>-</u>	<u>-</u>	<u>30,426</u>	<u>4,705</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	119,838	-	-	-	-	-
Other services and charges	-	372,626	13,902	2,899	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	377,586	329,773	-	-	-	-
Other disbursements	-	-	-	-	-	13,114	47,162
Total disbursements	<u>-</u>	<u>870,050</u>	<u>343,675</u>	<u>2,899</u>	<u>-</u>	<u>13,114</u>	<u>47,162</u>
Excess (deficiency) of receipts over disbursements	<u>1,850</u>	<u>(170,536)</u>	<u>59,493</u>	<u>(2,899)</u>	<u>-</u>	<u>17,312</u>	<u>(42,457)</u>
Cash and investments - ending	<u>\$ 8,725</u>	<u>\$ 802,322</u>	<u>\$ 105,339</u>	<u>\$ (2,541)</u>	<u>\$ 10,065</u>	<u>\$ 22,878</u>	<u>\$ 95,964</u>



GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Health	Local Health Maintenance	Local Road and Street	Community Corrections Level III	Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 138,572	\$ 152,040	\$ 313,625	\$ 53,036	\$ 466,206	\$ 26,715	\$ 513,772
Receipts:							
Taxes	273,492	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	23,689	48,859	363,137	-	2,664,279	-	-
Charges for services	142,150	-	-	-	439,189	-	-
Fines and forfeits	-	-	-	-	-	18,610	-
Other receipts	1,181	1,764	4,070	53,036	354,155	-	-
Total receipts	<u>440,512</u>	<u>50,623</u>	<u>367,207</u>	<u>53,036</u>	<u>3,457,623</u>	<u>18,610</u>	<u>-</u>
Disbursements:							
Personal services	411,948	34,508	-	-	1,616,423	14,931	-
Supplies	34,246	5,255	-	-	816,330	245	-
Other services and charges	21,945	14,143	-	-	80,316	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	583,670	-	459,869	429	-
Other disbursements	75	4,121	-	53,036	-	282	-
Total disbursements	<u>468,214</u>	<u>58,027</u>	<u>583,670</u>	<u>53,036</u>	<u>2,972,938</u>	<u>15,887</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(27,702)</u>	<u>(7,404)</u>	<u>(216,463)</u>	<u>-</u>	<u>484,685</u>	<u>2,723</u>	<u>-</u>
Cash and investments - ending	<u>\$ 110,870</u>	<u>\$ 144,636</u>	<u>\$ 97,162</u>	<u>\$ 53,036</u>	<u>\$ 950,891</u>	<u>\$ 29,438</u>	<u>\$ 513,772</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Fee	County Police Pension	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 547,528	\$ 80,813	\$ 27,465	\$ 57,336	\$ 100,300	\$ 565,283	\$ 8,521
Receipts:							
Taxes	424,582	-	-	-	-	146,841	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	36,775	-	-	-	-	-	-
Charges for services	-	70,776	-	-	-	-	-
Fines and forfeits	-	-	10,805	-	15,280	-	-
Other receipts	4,239	-	-	50,624	-	-	13,035
Total receipts	<u>465,596</u>	<u>70,776</u>	<u>10,805</u>	<u>50,624</u>	<u>15,280</u>	<u>146,841</u>	<u>13,035</u>
Disbursements:							
Personal services	269,811	11,102	-	-	-	-	-
Supplies	1,800	4,796	-	-	-	-	-
Other services and charges	125,005	28,425	-	-	5,866	175,149	11,092
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	10,449	-	-	-	-	-
Other disbursements	-	-	3,394	-	-	-	-
Total disbursements	<u>396,616</u>	<u>54,772</u>	<u>3,394</u>	<u>-</u>	<u>5,866</u>	<u>175,149</u>	<u>11,092</u>
Excess (deficiency) of receipts over disbursements	<u>68,980</u>	<u>16,004</u>	<u>7,411</u>	<u>50,624</u>	<u>9,414</u>	<u>(28,308)</u>	<u>1,943</u>
Cash and investments - ending	<u>\$ 616,508</u>	<u>\$ 96,817</u>	<u>\$ 34,876</u>	<u>\$ 107,960</u>	<u>\$ 109,714</u>	<u>\$ 536,975</u>	<u>\$ 10,464</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions
Cash and investments - beginning	\$ -	\$ 654,375	\$ 106,839	\$ 43,216	\$ 5,273	\$ 2,153	\$ 345,076
Receipts:							
Taxes	415,099	-	-	-	-	-	331,710
Licenses and permits	-	-	-	3,400	-	-	-
Intergovernmental	-	-	16,238	-	-	25,208	-
Charges for services	-	-	-	-	1,045	-	-
Fines and forfeits	-	-	-	-	-	4,307	-
Other receipts	-	1,650,892	1,913	-	-	-	-
Total receipts	<u>415,099</u>	<u>1,650,892</u>	<u>18,151</u>	<u>3,400</u>	<u>1,045</u>	<u>29,515</u>	<u>331,710</u>
Disbursements:							
Personal services	-	-	30,848	-	-	-	132,976
Supplies	-	-	-	-	-	-	1,000
Other services and charges	-	1,001,068	-	-	-	-	143,633
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	31,468
Other disbursements	415,902	171,861	-	4,067	-	27,368	42,500
Total disbursements	<u>415,902</u>	<u>1,172,929</u>	<u>30,848</u>	<u>4,067</u>	<u>-</u>	<u>27,368</u>	<u>351,577</u>
Excess (deficiency) of receipts over disbursements	<u>(803)</u>	<u>477,963</u>	<u>(12,697)</u>	<u>(667)</u>	<u>1,045</u>	<u>2,147</u>	<u>(19,867)</u>
Cash and investments - ending	<u>\$ (803)</u>	<u>\$ 1,132,338</u>	<u>\$ 94,142</u>	<u>\$ 42,549</u>	<u>\$ 6,318</u>	<u>\$ 4,300</u>	<u>\$ 325,209</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Elected Officials Continuing Education	Statewide 911	Adult Probation Administrative	Supplemental Juvenile Probation Services	Drainage Maintenance	Narcotics Pending	JEAN Team Drug Interdiction
Cash and investments - beginning	\$ 7,033	\$ 331,578	\$ 188,688	\$ 81,792	\$ 1,526,258	\$ 33,862	\$ 110
Receipts:							
Taxes	-	-	-	-	272,116	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,215	522,370	-	-	-	-	-
Fines and forfeits	-	-	78,067	10,705	-	49,540	-
Other receipts	-	-	5,642	-	40,394	678	-
Total receipts	<u>5,215</u>	<u>522,370</u>	<u>83,709</u>	<u>10,705</u>	<u>312,510</u>	<u>50,218</u>	<u>-</u>
Disbursements:							
Personal services	-	-	74,483	-	-	-	-
Supplies	-	-	10,507	2,114	-	-	-
Other services and charges	-	221,667	22,627	6,234	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	284,954	-	15,779	-	-	-
Other disbursements	876	69,710	1,250	-	149,596	14,846	-
Total disbursements	<u>876</u>	<u>576,331</u>	<u>108,867</u>	<u>24,127</u>	<u>149,596</u>	<u>14,846</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,339</u>	<u>(53,961)</u>	<u>(25,158)</u>	<u>(13,422)</u>	<u>162,914</u>	<u>35,372</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,372</u>	<u>\$ 277,617</u>	<u>\$ 163,530</u>	<u>\$ 68,370</u>	<u>\$ 1,689,172</u>	<u>\$ 69,234</u>	<u>\$ 110</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Recycling	Children's Home Trust	Debt Service	Health Insurance	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 139,103	\$ 66,959	\$ 253,494	\$ 1,051,553	\$ 6,086	\$ 10,491	\$ -
Receipts:							
Taxes	-	-	219,941	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	19,050	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	105,208	-	-	-	26,223	102,282	2,040
Other receipts	-	138	299	4,789,237	-	-	-
Total receipts	<u>105,208</u>	<u>138</u>	<u>239,290</u>	<u>4,789,237</u>	<u>26,223</u>	<u>102,282</u>	<u>2,040</u>
Disbursements:							
Personal services	66,156	-	-	-	-	-	-
Supplies	6,029	-	-	-	-	-	-
Other services and charges	26,325	-	-	-	-	-	-
Debt service - principal and interest	-	-	417,535	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,789,342	29,109	96,460	2,040
Total disbursements	<u>98,510</u>	<u>-</u>	<u>417,535</u>	<u>4,789,342</u>	<u>29,109</u>	<u>96,460</u>	<u>2,040</u>
Excess (deficiency) of receipts over disbursements	<u>6,698</u>	<u>138</u>	<u>(178,245)</u>	<u>(105)</u>	<u>(2,886)</u>	<u>5,822</u>	<u>-</u>
Cash and investments - ending	<u>\$ 145,801</u>	<u>\$ 67,097</u>	<u>\$ 75,249</u>	<u>\$ 1,051,448</u>	<u>\$ 3,200</u>	<u>\$ 16,313</u>	<u>\$ -</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Special Death Benefit	Sales Disclosure - State Share	Coroner's Training and Continuing Education	Mortgage Recording Fees - State Share	Auditors 1% Civil Penalty Due	Child Restraint Violation Fine	Inheritance Tax
Cash and investments - beginning	\$ 165	\$ 605	\$ 542	\$ 475	\$ 131	\$ 150	\$ 187,694
Receipts:							
Taxes	-	-	-	-	213,274	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,380,082
Charges for services	-	-	7,241	5,235	-	-	-
Fines and forfeits	-	6,395	-	-	-	2,363	-
Other receipts	4,821	-	-	-	-	-	-
Total receipts	<u>4,821</u>	<u>6,395</u>	<u>7,241</u>	<u>5,235</u>	<u>213,274</u>	<u>2,363</u>	<u>1,380,082</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,406	5,665	6,449	4,813	189,199	2,288	1,566,187
Total disbursements	<u>4,406</u>	<u>5,665</u>	<u>6,449</u>	<u>4,813</u>	<u>189,199</u>	<u>2,288</u>	<u>1,566,187</u>
Excess (deficiency) of receipts over disbursements	<u>415</u>	<u>730</u>	<u>792</u>	<u>422</u>	<u>24,075</u>	<u>75</u>	<u>(186,105)</u>
Cash and investments - ending	<u>\$ 580</u>	<u>\$ 1,335</u>	<u>\$ 1,334</u>	<u>\$ 897</u>	<u>\$ 24,206</u>	<u>\$ 225</u>	<u>\$ 1,589</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inkeepers Tax Collections	3% City and Town Court Cost	93.563 Prosecutor PCA	93.563 Prosecutor Stimulus	93.563 Clerk Stimulus	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive - Post '99
Cash and investments - beginning	\$ -	\$ 5,152	\$ 12,882	\$ 26,438	\$ 27,346	\$ 127,376	\$ 223,157
Receipts:							
Taxes	2,610	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	10,084	16,644	-	-	-	-
Other receipts	-	-	-	3,460	-	44,565	67,058
Total receipts	<u>2,610</u>	<u>10,084</u>	<u>16,644</u>	<u>3,460</u>	<u>-</u>	<u>44,565</u>	<u>67,058</u>
Disbursements:							
Personal services	-	-	-	24,613	2,444	-	28,339
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,038	26,515	3,460	2,896	-	25,001
Total disbursements	<u>-</u>	<u>6,038</u>	<u>26,515</u>	<u>28,073</u>	<u>5,340</u>	<u>-</u>	<u>53,340</u>
Excess (deficiency) of receipts over disbursements	<u>2,610</u>	<u>4,046</u>	<u>(9,871)</u>	<u>(24,613)</u>	<u>(5,340)</u>	<u>44,565</u>	<u>13,718</u>
Cash and investments - ending	<u>\$ 2,610</u>	<u>\$ 9,198</u>	<u>\$ 3,011</u>	<u>\$ 1,825</u>	<u>\$ 22,006</u>	<u>\$ 171,941</u>	<u>\$ 236,875</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 Clerk IV-D Incentive - Pre '99	93.563 Clerk Support	Defer Prosecution	EMA Traffic Donations	Complex Energy Project 2013	Jail and D Home Energy Project 2013	Immunizations and Vaccines
Cash and investments - beginning	\$ 260	\$ 144,058	\$ 155,291	\$ 6,659	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	6,395
Fines and forfeits	-	-	67,754	-	-	-	-
Other receipts	-	44,565	-	10,975	1,982,754	1,886,754	-
Total receipts	-	44,565	67,754	10,975	1,982,754	1,886,754	6,395
Disbursements:							
Personal services	-	54,784	92,436	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	9,620	1,249,926	955,648	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	21	971	1,311	176	-	-	-
Total disbursements	21	55,755	93,747	9,796	1,249,926	955,648	-
Excess (deficiency) of receipts over disbursements	(21)	(11,190)	(25,993)	1,179	732,828	931,106	6,395
Cash and investments - ending	\$ 239	\$ 132,868	\$ 129,298	\$ 7,838	\$ 732,828	\$ 931,106	\$ 6,395



GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Jean Team Clean Lab	Sheriff Cash Book	Treasurer	JEAN Team Drug Buy Money	Grant County EMS	Sheriff Crime Control	Sheriff Work Release
Cash and investments - beginning	\$ -	\$ 67,275	\$ 348,086	\$ 6,128	\$ 14,805	\$ 13,215	\$ 14,998
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	236,689
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	478,896	1,718	-
Fines and forfeits	919	868,967	1,150,508	40,092	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>919</u>	<u>868,967</u>	<u>1,150,508</u>	<u>40,092</u>	<u>478,896</u>	<u>1,718</u>	<u>236,689</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	905,287	348,086	42,866	493,501	10,876	233,531
Total disbursements	<u>-</u>	<u>905,287</u>	<u>348,086</u>	<u>42,866</u>	<u>493,501</u>	<u>10,876</u>	<u>233,531</u>
Excess (deficiency) of receipts over disbursements	<u>919</u>	<u>(36,320)</u>	<u>802,422</u>	<u>(2,774)</u>	<u>(14,605)</u>	<u>(9,158)</u>	<u>3,158</u>
Cash and investments - ending	<u>\$ 919</u>	<u>\$ 30,955</u>	<u>\$ 1,150,508</u>	<u>\$ 3,354</u>	<u>\$ 200</u>	<u>\$ 4,057</u>	<u>\$ 18,156</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Certificate Sale	Prosecutor Forfeiture Education and Training	Veteran's Treatment Court	Alcohol And Drug Services	Criminal Records Application Fee	Operation Pullover / Dart	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 160,809	\$ 26,264	\$ 300	\$ 155,061	\$ 5,749	\$ 1,370	\$ 27,711
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,250	-
Charges for services	-	-	-	-	4,329	-	-
Fines and forfeits	-	1,460	-	31,771	-	-	1,841
Other receipts	98,794	12,113	750	175	-	-	-
Total receipts	<u>98,794</u>	<u>13,573</u>	<u>750</u>	<u>31,946</u>	<u>4,329</u>	<u>3,250</u>	<u>1,841</u>
Disbursements:							
Personal services	-	-	-	-	-	241	-
Supplies	-	-	-	10,382	-	-	-
Other services and charges	-	-	-	11,388	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	57,953	33,207	-	-	3,600	746	88
Total disbursements	<u>57,953</u>	<u>33,207</u>	<u>-</u>	<u>21,770</u>	<u>3,600</u>	<u>987</u>	<u>88</u>
Excess (deficiency) of receipts over disbursements	<u>40,841</u>	<u>(19,634)</u>	<u>750</u>	<u>10,176</u>	<u>729</u>	<u>2,263</u>	<u>1,753</u>
Cash and investments - ending	<u>\$ 201,650</u>	<u>\$ 6,630</u>	<u>\$ 1,050</u>	<u>\$ 165,237</u>	<u>\$ 6,478</u>	<u>\$ 3,633</u>	<u>\$ 29,464</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Drug Free Community	Sheriff Law Enforcement Continuing Education	Recorder CISP	Jury Pay	Pretrial Diversion	Common School Transient	JAG Grant Reimbursable
Cash and investments - beginning	\$ 39,203	\$ 12,108	\$ 70,359	\$ 42,611	\$ 28,352	\$ 19,840	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	50,122
Charges for services	-	-	5,785	-	-	-	-
Fines and forfeits	25,107	-	-	11,250	12,371	-	-
Other receipts	-	3,776	-	-	-	-	588
Total receipts	<u>25,107</u>	<u>3,776</u>	<u>5,785</u>	<u>11,250</u>	<u>12,371</u>	<u>-</u>	<u>50,710</u>
Disbursements:							
Personal services	-	-	-	28,470	-	-	50,431
Supplies	-	-	-	-	-	-	1,189
Other services and charges	37,989	-	10,675	-	-	-	22,094
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>37,989</u>	<u>-</u>	<u>10,675</u>	<u>28,470</u>	<u>-</u>	<u>-</u>	<u>73,714</u>
Excess (deficiency) of receipts over disbursements	<u>(12,882)</u>	<u>3,776</u>	<u>(4,890)</u>	<u>(17,220)</u>	<u>12,371</u>	<u>-</u>	<u>(23,004)</u>
Cash and investments - ending	<u>\$ 26,321</u>	<u>\$ 15,884</u>	<u>\$ 65,469</u>	<u>\$ 25,391</u>	<u>\$ 40,723</u>	<u>\$ 19,840</u>	<u>\$ (23,004)</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff Workcrew	Payroll Withholdings	Tax Distributions	Wind Farm - Expense	Court Reform Grant Reimbursable	Veterans Treatment Court	Family Court Grant 2013
Cash and investments - beginning	\$ 50,774	\$ 70,377	\$ 2,725,429	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	75,577,681	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,669	-	25,000
Charges for services	169,365	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,808,490	-	10,000	-	1,100	-
Total receipts	<u>169,365</u>	<u>5,808,490</u>	<u>75,577,681</u>	<u>10,000</u>	<u>1,669</u>	<u>1,100</u>	<u>25,000</u>
Disbursements:							
Personal services	172,759	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	10,000	1,669	149	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,600,288	77,708,204	-	-	100	7,846
Total disbursements	<u>172,759</u>	<u>5,600,288</u>	<u>77,708,204</u>	<u>10,000</u>	<u>1,669</u>	<u>249</u>	<u>7,846</u>
Excess (deficiency) of receipts over disbursements	<u>(3,394)</u>	<u>208,202</u>	<u>(2,130,523)</u>	<u>-</u>	<u>-</u>	<u>851</u>	<u>17,154</u>
Cash and investments - ending	<u>\$ 47,380</u>	<u>\$ 278,579</u>	<u>\$ 594,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 851</u>	<u>\$ 17,154</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CJC Re-Entry Court	Bioterrorism Grant	16.588 STOP / Prosecutor	JEAN Team	Aggressive Driving	97.042 Local Emergency Planning	BPV
Cash and investments - beginning	\$ (11,347)	\$ 1,723	\$ (8,636)	\$ (17,996)	\$ -	\$ 58,655	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,611	2,168	13,517	54,220	9,075	13,967	2,823
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	56,789	-	2,312	-
Total receipts	<u>14,611</u>	<u>2,168</u>	<u>13,517</u>	<u>111,009</u>	<u>9,075</u>	<u>16,279</u>	<u>2,823</u>
Disbursements:							
Personal services	3,264	-	58,046	92,286	-	-	-
Supplies	-	735	-	4,698	-	12,034	-
Other services and charges	-	2,316	-	2,000	-	3,036	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	27	-
Other disbursements	-	-	-	-	5,106	-	2,823
Total disbursements	<u>3,264</u>	<u>3,051</u>	<u>58,046</u>	<u>98,984</u>	<u>5,106</u>	<u>15,097</u>	<u>2,823</u>
Excess (deficiency) of receipts over disbursements	<u>11,347</u>	<u>(883)</u>	<u>(44,529)</u>	<u>12,025</u>	<u>3,969</u>	<u>1,182</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 840</u>	<u>\$ (53,165)</u>	<u>\$ (5,971)</u>	<u>\$ 3,969</u>	<u>\$ 59,837</u>	<u>\$ -</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	20.600 Operation Pullover	90.401 Voting / Election Services	Adult Community Corrections	Re-Entry Participant Flex	Community Corrections Project Income	Adult Drug Court Discretionary	Drug Court
Cash and investments - beginning	\$ 4,699	\$ 33,444	\$ 70,050	\$ 5,756	\$ 420,849	\$ (18,948)	\$ 20,140
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,839	-	10,010	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	28,642	18,948	13,327
Other receipts	36,135	-	830,778	-	65,298	74,136	2,549
Total receipts	<u>36,135</u>	<u>4,839</u>	<u>830,778</u>	<u>10,010</u>	<u>93,940</u>	<u>93,084</u>	<u>15,876</u>
Disbursements:							
Personal services	9,871	-	838,058	-	3,590	46,339	755
Supplies	-	-	3,777	-	689	538	-
Other services and charges	-	-	18,076	14,178	5,281	27,259	15,990
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	662	-	-
Other disbursements	26,701	9,892	-	-	782	-	-
Total disbursements	<u>36,572</u>	<u>9,892</u>	<u>859,911</u>	<u>14,178</u>	<u>11,004</u>	<u>74,136</u>	<u>16,745</u>
Excess (deficiency) of receipts over disbursements	<u>(437)</u>	<u>(5,053)</u>	<u>(29,133)</u>	<u>(4,168)</u>	<u>82,936</u>	<u>18,948</u>	<u>(869)</u>
Cash and investments - ending	<u>\$ 4,262</u>	<u>\$ 28,391</u>	<u>\$ 40,917</u>	<u>\$ 1,588</u>	<u>\$ 503,785</u>	<u>\$ -</u>	<u>\$ 19,271</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Problem Solving Court	Chins/Tpr Drug Court Project	Re-Entry Court	Jail Addictions Treatment	20.601 Fact Grant	Federal Forfeiture and Seizure	FRA-Sprint / Nextel
Cash and investments - beginning	\$ 6,675	\$ -	\$ 25,526	\$ 10	\$ -	\$ 25,004	\$ 20,795
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	6,450	-	-	44,551	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	7,609	-	-	-	-
Other receipts	3,000	-	-	4,250	-	-	-
Total receipts	3,000	6,450	7,609	4,250	44,551	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,675	-	6,201	4,260	5,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	37,874	-	-
Other disbursements	-	-	-	-	-	8,542	20,795
Total disbursements	6,675	-	6,201	4,260	42,874	8,542	20,795
Excess (deficiency) of receipts over disbursements	(3,675)	6,450	1,408	(10)	1,677	(8,542)	(20,795)
Cash and investments - ending	\$ 3,000	\$ 6,450	\$ 26,934	\$ -	\$ 1,677	\$ 16,462	\$ -

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	16.585 Adult Drug Court Enhancement	Carseat Fitting Station	Interpreters Grant	Sheriff Drug Interdiction	Grant County DARE	Veteran's Affairs Donations
Cash and investments - beginning	\$ -	\$ 961	\$ 3,650	\$ 5,818	\$ 375	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	915	-	-
Supplies	-	1,000	-	-	-	-
Other services and charges	5,290	-	154	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,290	1,000	154	915	-	-
Excess (deficiency) of receipts over disbursements	(5,290)	(1,000)	(154)	(915)	-	-
Cash and investments - ending	<u>\$ (5,290)</u>	<u>\$ (39)</u>	<u>\$ 3,496</u>	<u>\$ 4,903</u>	<u>\$ 375</u>	<u>\$ 50</u>



GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tobacco Prevention Donations	Andrew R. Benedict Training Center	93,069 H1N1 Pandemic	16,588 Recovery Act / Prosecutor	20,601 DUI Task Force	Drug Court Client Services
Cash and investments - beginning	\$ 34	\$ 95	\$ 32	\$ 1,159	\$ 7,511	\$ 71
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 34</u>	<u>\$ 95</u>	<u>\$ 32</u>	<u>\$ 1,159</u>	<u>\$ 7,511</u>	<u>\$ 71</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drug Court Grant 2008	HIV Education Grant	Big City / County Seatbelt Enforcement	Computer Access Fee	Criminal Thinking Training	Truancy Intervention Program
Cash and investments - beginning	\$ 3,269	\$ 19	\$ 26	\$ 8	\$ 1,641	\$ 23,229
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 3,269</u>	<u>\$ 19</u>	<u>\$ 26</u>	<u>\$ 8</u>	<u>\$ 1,641</u>	<u>\$ 23,229</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Welfare Family and Children	Recorder Trust	Build Indiana	Innkeepers Tax Investment	IEDC / Future Skills \$ Now	State Immunization Grant
Cash and investments - beginning	\$ 5,778	\$ 830	\$ 2,701	\$ 211	\$ 1,500	\$ 4,154
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 5,778</u>	<u>\$ 830</u>	<u>\$ 2,701</u>	<u>\$ 211</u>	<u>\$ 1,500</u>	<u>\$ 4,154</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	10 Commandments Movie Donation	Local Planning Council	Area Plan Special Non-Reverting	Law Enforcement Assistance	ECISWD Recycling Grant	Recycle Grant
Cash and investments - beginning	\$ 100	\$ 2,275	\$ 15	\$ 1	\$ 13,687	\$ 232
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 2,275</u>	<u>\$ 15</u>	<u>\$ 1</u>	<u>\$ 13,687</u>	<u>\$ 232</u>

GRANT COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	RFD / Grant Housing Development	Recycled Furniture	Recycling Grant - IDEM	Homeland Security / CBRNE Respirator	Homeland Security / Part 2	Totals
Cash and investments - beginning	\$ 590	\$ 5,490	\$ 1,442	\$ 12	\$ 181	\$ 19,825,026
Receipts:						
Taxes	-	-	-	-	-	95,135,204
Licenses and permits	-	-	-	-	-	285,035
Intergovernmental	-	-	-	-	-	6,144,438
Charges for services	-	-	-	-	-	3,890,730
Fines and forfeits	-	-	-	-	-	9,171,136
Other receipts	-	-	-	-	-	20,461,216
Total receipts	-	-	-	-	-	135,087,759
Disbursements:						
Personal services	-	-	-	-	-	19,891,105
Supplies	-	-	-	-	-	1,801,441
Other services and charges	-	-	-	-	-	14,135,558
Debt service - principal and interest	-	-	-	-	-	417,535
Capital outlay	-	-	-	-	-	2,298,599
Other disbursements	-	-	-	-	-	95,959,209
Total disbursements	-	-	-	-	-	134,503,447
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	584,312
Cash and investments - ending	\$ 590	\$ 5,490	\$ 1,442	\$ 12	\$ 181	\$ 20,409,338

GRANT COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Juvenile Debt Bond	\$ 330,000	\$ 173,120
Notes and loans payable	Ditch Reconstruction Loan	78,767	19,598
Notes and loans payable	E911 Equipment	603,140	171,276
Notes and loans payable	E-911 Equipment	370,983	100,354
Notes and loans payable	Complex Energy Project	2,000,000	114,616
Notes and loans payable	Jail & D Home Energy Project	1,900,000	199,586
Notes and loans payable	Ambulance	<u>297,034</u>	<u>82,594</u>
Totals		<u>\$ 5,579,924</u>	<u>\$ 861,144</u>

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 FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Grant County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)


***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

September 17, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program	Indiana Department of Education	10.553	FY2013	\$ 12,547
National School Lunch Program	Indiana Department of Education	10.555	FY2013	19,274
Total - Department of Agriculture				31,821
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
JAG Grant			1507	50,122
Jean Team			1533	35,708
Jean Team			10-DJ-059	18,512
CJC Re-Entry Court			11-DJ-036	14,611
Total - JAG Program Cluster				118,953
Drug Court Discretionary Grant Program	Direct Grant	16.585	2011-DC-BX-0104	92,887
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY2011	2,823
Crime Victim Assistance				
Victims Advocate	Indiana Criminal Justice Institute	16.575	12VA1621	20,139
Victims Advocate			12VA1545	28,921
Total - Crime Victim Assistance				49,060
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	12STPR013	24,064
ARRA - Violence Against Women Formula Grants, Recovery Act			12STPR013	39,286
Total - All Violence Against Women Formula Grant				63,350
Total - Department of Justice				327,073
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
Preliminary Engineering/Right of Way Purchases			DES 0600284	439,477
Total - Highway Planning and Construction Cluster				439,477
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600		
Operation Pullover			1273	30,301

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, 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>				
Highway Safety Cluster (continued)				
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601		
Aggressive Driving			2013-402-12 2075	5,000
DUI Task Force			1224	<u>44,551</u>
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>49,551</u>
Total - Highway Safety Cluster				<u>79,852</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703		
Local Emergency Plan			C44P-3-143A	<u>9,000</u>
Total - Department of Transportation				<u>528,329</u>
<u>Election Assistance Commission</u>				
Help America Vote Act Requirements Payments	Indiana Secretary of State	90.401	FY2011	<u>5,053</u>
Total - Election Assistance Commission				<u>5,053</u>
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074		
Bioterrorism			BPRS 126-70	<u>2,168</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2013	582,038
Child Support Enforcement	Indiana Supreme Court	93.563	12-CRG-04	<u>1,669</u>
Total - Child Support Enforcement				<u>583,707</u>
Voting Access for Individuals with Disabilities - Grants to States	Indiana Secretary of State			
Voting/Election SRC		93.617	FY2013	<u>4,839</u>
Total - Department of Health and Human Services				<u>590,714</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042		
			C44P-3-258A	29,033
			C44P-3-078A	<u>4,039</u>
Total - Department of Homeland Security				<u>33,072</u>
Total federal awards expended				<u>\$ 1,516,062</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 the 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, 2013:

Program Title	Federal CFDA Number	2013
State and Community Highway Safety	20.600	\$ 20,867
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	4,281

GRANT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
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:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster 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**

**FINDING 2013-001 - INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal controls in place that operates effectively, material misstatements to the SEFA could remain undetected. We noted a deficiency in the internal control system of the County related to financial transactions and reporting. We believe this deficiency constitutes a material weakness.

GRANT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, we noted that the SEFA was missing programs and contained incorrect expenditure amounts. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

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 County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."



GRANT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

We noted several deficiencies in the internal control system of the County Treasurer's and County Auditor's Offices related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. **Preparing Financial Statements:** Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risk to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent, or detect and correct, material misstatements, including notes to the financial statement.
2. **Monitoring of Financial Information:** Effective internal controls over financial reporting requires the Board of County Commissioners or their designee to monitor and assess the monthly financial information. The Board of County Commissioners or their designee have not reviewed or requested monthly financial information (i.e., such as fund and financial appropriation reports, and depository bank reconcilements). The failure to adequately review financial information places the County at risk that material misstatements will not be prevented, or detected and corrected, in a timely manner.
3. **Reconcilements:** Proper controls were not established between the County Treasurer's and County Auditor's Offices to accurately prepare reconcilements for any of the months during the audit period. The balance per the bank accounts did not agree with the bank balances reported in the Treasurer's Cash Book. Neither the balance per the bank accounts nor the balance per the Treasurer's Cash Book reconciled to the fund balances on the Annual Financial Statement (Auditor's Fund Ledger). A number of adjustments were made by the County Auditor to the Auditor's Fund Ledger that were not communicated and reflected on the Treasurer's Cash Book. As of December 31, 2013, the difference between the adjusted bank balance and Auditor's Fund Ledger indicated cash long of \$401,745, which was determined to be immaterial to the financial statement as a whole.

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; Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14; Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1; Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14; Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

GRANT COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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."

#### AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

**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

**Chris Hancock**  
Assistant Chief Deputy

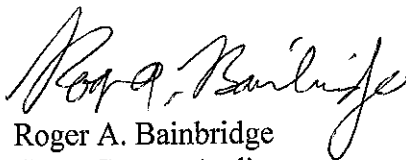
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### *FINDING 2012-003*

Original Assigned SBA Audit Report Number:  
Report Period: January 1, 2012 – December 31, 2012  
Pass-Through Entity or Federal Grantor Agency: None  
Contact Person Responsible for Corrective Action: Nicole Yeager  
Contact Phone Number: 765-573-0001

#### Status of Audit Finding:

The Grant County Information Technology Department will continue with the changes in their procedures to address the issue of loss of financial data. The status of the hard drives on the server will be monitored daily. In the event of the failure of a RAID drive, it will be determined that, if only one drive has failed to that point, the drive will be hot-swapped and allowed to rebuild as usual. If, however, it is determined that more than one drive has failed, the server will be immediately powered down and the drives will be sent to a facility which can remove the platters from the drives and read the data from them. The improvements to the procedures of both on-site and off-site storage of the data on the affected server will continue, so that any lost data will be available to be restored.



Roger A. Bainbridge  
Grant County Auditor  
September 17, 2014

**Roger A. Bainbridge**  
*Grant County Auditor*  
Grant County Complex  
401 S. Adams St., Room 222  
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**Tammy Miller**  
Chief Deputy

**Chris Hancock**  
Assistant Chief Deputy

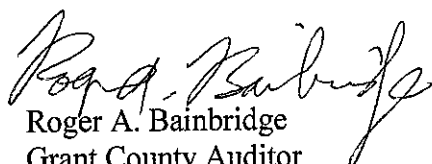
## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

### ***FINDING 2012-004***

Original Assigned SBA Audit Report Number:  
Report Period: January 1, 2012 – December 31, 2012  
Pass-Through Entity or Federal Grantor Agency: None  
Contact Person Responsible for Corrective Action: Nicole Yeager  
Contact Phone Number: 765-573-0001

#### **Status of Audit Finding:**

The Grant County Information Technology Department will continue with the changes in their procedures to address the issue of loss of financial data. The status of the hard drives on the server will be monitored daily. In the event of the failure of a RAID drive, it will be determined that, if only one drive has failed to that point, the drive will be hot-swapped and allowed to rebuild as usual. If, however, it is determined that more than one drive has failed, the server will be immediately powered down and the drives will be sent to a facility which can remove the platters from the drives and read the data from them. The improvements to the procedures of both on-site and off-site storage of the data on the affected server will continue, so that any lost data will be available to be restored.

  
Roger A. Bainbridge  
Grant County Auditor  
September 17, 2014

**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

**Chris Hancock**  
Assistant Chief Deputy

**CORRECTIVE ACTION PLAN**  
**January 1, 2013 through December 31, 2013**

Finding 2013-001

Internal Controls over the Schedule of Expenditures of Federal Awards

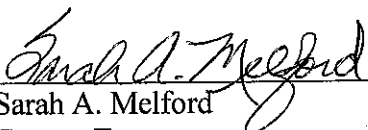
Contact Person Responsible for Corrective Action: Tammy Miller, Grant County Chief Deputy Auditor

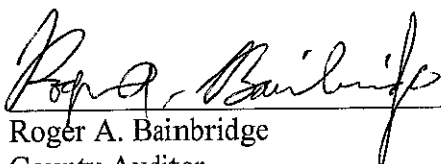
Contact Phone Number: 765-668-6552

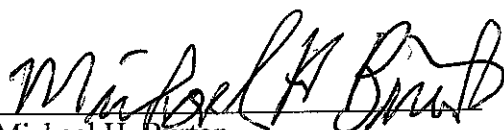
Description of Corrective Action Plan:

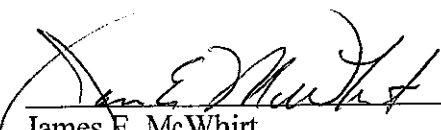
This Schedule is created annually in Gateway, so each year the Chief Deputy Auditor, Tammy Miller, will prepare the schedule and then, within five days, will review it with the Claims/Grants Deputy, Jessica Floyd. Each entry on the Schedule will then be confirmed that it contains the correct items and expenditure amounts. There will be a report generated with the results of this review, and that report will be available to the Indiana State Board of Accounts for the next annual audit.

Anticipated Completion Date: March 1, 2015

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

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

  
\_\_\_\_\_  
Michael H. Burton  
President, County Commissioners

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

Dated: September 17, 2014

**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

**Chris Hancock**  
Assistant Chief Deputy

**CORRECTIVE ACTION PLAN**  
**January 1, 2013 through December 31, 2013**

Finding 2013-002

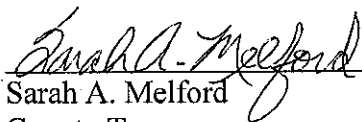
Internal Controls over Financial Transactions and Reporting

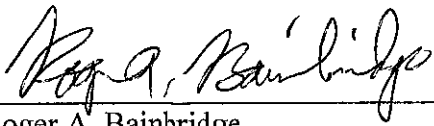
Contact Person Responsible for Corrective Action: Sarah Melford, Grant County Treasurer  
Contact Phone Number: 765-668-6556

Description of Corrective Action Plan:

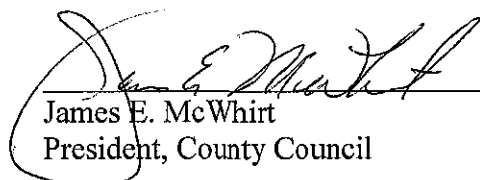
The County has again retained the services of an outside consultant to assist applicable officials in the bank reconciliation process. The County Treasurer is currently in the process of bringing the bank reconciliations up to date after the loss of all financial data from November 10, 2011 to January 18, 2013, due to a computer system crash. 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 each month for review to the County Council, in time for their monthly meeting on the third Wednesday of each month, and to the County Commissioners no later than the Tuesday before the County Council meeting.

Anticipated Completion Date: March 1, 2015

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

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

  
\_\_\_\_\_  
Michael H. Burkton  
President, County Commissioners

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

Dated: September 17, 2014

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.