

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GRANT COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Angela Jarvis	01-01-23 to 12-31-24
County Treasurer	Tiffany N. Griffith (Vacant) April Legare	01-01-23 to 06-14-24 06-15-24 to 06-17-24 06-18-24 to 12-31-24
Clerk of the Circuit Court	Pamela K. Harris	01-01-23 to 12-31-24
County Sheriff	Delmiro Garcia	01-01-23 to 12-31-24
County Recorder	Kathy Foy	01-01-23 to 12-31-24
President of the Board of County Commissioners	Mark Bardsley Ron Stewart	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Shane Middlesworth	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF GRANT COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Grant County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 11, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

The other information presented was approved by management of the County. It is presented as intended by the County.

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 7,356,429	\$ 28,501,249	\$ 25,022,375	\$ 10,835,303
Accident Report	32,089	8,460	30,530	10,019
LIT Economic Dev - Co Share	138,085	1,583,406	1,297,509	423,982
LIT - Special Purpose Economic	78,859	138,760	138,760	78,859
Clerk's Records Perpetuation	223,978	34,771	10,584	248,165
PI Community Corrections	933,372	1,574,326	1,046,978	1,460,720
Community Transition Program	3,985	66,050	70,035	-
Convention Visitor & Tourism	392,427	625,822	582,454	435,795
Sales Disclosure-County Share	36,779	16,650	4,634	48,795
Covered Bridge	16,775	1,850	-	18,625
Cumulative Bridge	407,358	1,369,507	1,289,954	486,911
Cumulative Capital Development	90,623	493,815	373,413	211,025
Drug Free Community	27,033	26,991	35,855	18,169
Firearms Training	55,946	25,285	49,457	31,774
General Drain Improvement	148,164	347,126	41,974	453,316
Health	553,308	844,066	593,317	804,057
Local Health Maintenance	95,705	49,271	41,129	103,847
Local Road And Street	61,437	690,231	620,828	130,840
MVH Restricted	27,150	2,322,936	2,258,574	91,512
Misdemeanor	51,445	40,696	92,140	1
Motor Vehicle Highway	1,242,969	2,643,638	2,107,543	1,779,064
Plat Book	67,733	37,231	48,658	56,306
Rainy Day	103,791	-	-	103,791
Recorder's Records Perpetuation	482,063	184,455	179,102	487,416
Sex And Violent Offender Admin	49,417	9,280	33,601	25,096
Sheriff's Pension Trust	26,609	54,658	60,000	21,267
Supp Public Defender Services	69,368	8,769	4,560	73,577
Surplus Tax	291,993	98,928	81,006	309,915
Surveyor's Corner Perpetuation	268,575	47,420	4,800	311,195
Tax Certificate Sale	458,706	30,489	1,609	487,586
Tax Sale Redemption	(35,022)	435,070	444,382	(44,334)
Tax Sale Surplus	1,960,165	1,139,475	2,083,024	1,016,616
Local Health Dept Trust Account	67,332	30,609	29,297	68,644
Unsafe Building	12,571	81,539	31,557	62,553
Vehicle Inspection	15,560	1,010	14,185	2,385
Court Appointed Special Advocate (CASA)	7,912	100,618	97,984	10,546
Auditors Ineligible Deductions	410,847	168,179	130,302	448,724
Co Elected Officials Training	65,286	9,483	3,472	71,297
County 911	409,763	555,140	615,334	349,569
Reassessment	196,108	525,801	461,740	260,169
Prosecutor Forfeiture Edu And Training	26,282	6,789	18,616	14,455
Opioid Unrestricted	119,996	21,471	-	141,467
Adult Probation Administrative	438,430	144,637	116,991	466,076
Supp Juvenile Probation Services	46,139	3,999	293	49,845
Alternative Dispute Resolution	49,722	4,892	-	54,614
Defer Prosecution	141,209	182,322	145,059	178,472
Drainage Maintenance	3,410,667	1,125,227	997,886	3,538,008
Drug Buy Money	90,050	74,356	84,263	80,143
Recycling	74,551	107,964	111,920	70,595
Donation	50,303	96,029	69,749	76,583
Debt Service	214,114	597,051	687,285	123,880
Facility Improvement Fund 2017	38,077	-	-	38,077
Insurance - Retiree Contribution	11,686	56,236	53,286	14,636
Pr Wthld - Donations - Gilead	-	4,590	4,590	-
Pr Wthld Insurance - Medical	6,790,436	7,252,648	6,575,031	7,468,053
Pr Wthld Other - YMCA	16	34,097	34,049	64
Pr Wthld - Deferred Compensation	2,277	187,318	187,298	2,297
Pr Wthld - Federal	-	1,181,567	1,181,567	-
Pr Wthld - FICA & Medicare	-	1,113,699	1,113,699	-
Pr Wthld - Local Tax	-	358,574	358,574	-
Pr Wthld - PERF	63,002	118,178	118,178	63,002
Pr Wthld - Property Taxes	121	3,379	3,379	121
Pr Wthld - State	-	474,170	474,170	-
Pr Wthld - Union Dues Local	-	2,044	2,044	-
Pr Wthld - Wage Garnishments	839	67,561	67,561	839
Settlement	-	85,155,984	85,155,983	1

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Wheel Tax / SurTax Combined	-	1,966,027	1,965,197	830
CVET Agency	-	315,943	315,943	-
Sewage Collections	-	101,585	101,585	-
Financial Institution Tax	-	961,101	961,101	-
BPPE Local Service Fee	929	133	-	1,062
LIT - Property Tax Relief	461,640	13,876,069	12,870,317	1,467,392
State Fines And Forfeitures	3,554	4,227	7,660	121
Infraction Judgements	6,000	69,277	70,089	5,188
Special Death Benefit	570	7,295	7,370	495
Sales Disclosure - State Share	1,320	17,453	16,983	1,790
Coroners Training & Con't Educ	493	9,595	9,065	1,023
Mortgage Recording Fee - State Share	385	4,730	4,718	397
DLGF Homestead Property Database	124	165	203	86
Child Restraint Violation Fine	50	925	875	100
Education Plate Fees Agency	-	450	450	-
Riverboat Revenue Sharing	-	396,013	374,931	21,082
908 Innkeepers Tax Invest	68,157	65,279	-	133,436
LIT Certified Shares	-	18,038,890	18,038,890	-
LIT Econ Development (CEDIT)	-	3,330,257	3,330,257	-
City/Town Ord Violations Fines	57,058	11,602	30,048	38,612
93.563 Prosecutor PCA	28,044	4,887	2,397	30,534
93.563 Title IV-D Incentive/Co	166,675	39,189	53,173	152,691
93.563 Pros IV-D Incen Post 99	81,324	58,969	-	140,293
93.563 Clerk IV-D Incent Post	138,226	39,189	1,493	175,922
Clerk Trust	1,970,651	5,883,722	5,591,782	2,262,591
Clerk Support	15,637	567,043	577,242	5,438
Treasurer's Cashbook	2,668,846	1,995,840	2,668,846	1,995,840
Jean Team Buy Money	2,297	6,000	6,571	1,726
Sheriff Commissary	583,988	782,105	1,039,528	326,565
Sheriff Inmate Trust	90,254	2,538,080	2,526,224	102,110
Opioid Restricted	280,844	80,348	-	361,192
Sheriff Workcrew	89,642	256,132	216,983	128,791
Immunizations & Vaccines	(11,540)	14,817	3,277	-
JEAN Team Clean Lab	8,638	-	-	8,638
Disaster Response	100,000	50,000	-	150,000
Veterans Treatment Court	17,566	5,089	8,177	14,478
JEAN Team Forfeiture & Seizure	49,922	48,995	36,253	62,664
Central Dispatch Operations	225,390	1,225,282	968,049	482,623
County Wheel & Surtax	-	956,122	205,601	750,521
16.585 FRC Enhancement Grant	(16,666)	119,208	109,542	(7,000)
93.788 Opioid Response Grant	15,000	60,000	63,293	11,707
93.586 Grant-CIP-2020B	(7,127)	37,145	35,273	(5,255)
93.069 Bioterrorism	7,604	18,838	24,516	1,926
16.738 JEAN Team	5,047	67,055	67,914	4,188
20.608 DUI Task Force	6,430	3,442	5,128	4,744
97.042 Local Emergency Plan	52,451	7,774	13,143	47,082
16.607 BPV	89	-	-	89
20.600 & 20.616 OPO	2,802	20,573	39,530	(16,155)
Operation Pullover / DART	2,852	-	605	2,247
20.616 SAVE	1,885	24,823	34,283	(7,575)
Problem Solving Veterans Court	4,643	7,000	7,424	4,219
93.658 Foster Care-Title IV-E	7,786	4,806	-	12,592
CARES Provider Relief Fund	(37)	-	-	(37)
COVID-19 Vaccine Dist & Admin	12,677	-	-	12,677
COVID-19 Vaccinations	(49)	-	-	(49)
COVID-19 Testing	85,778	-	9,772	76,006
ARP Coronavirus Recover 21.027	12,774,857	-	245,000	12,529,857
LATCF	50,000	50,000	-	100,000
Community Corrections Project Income	429,305	59,502	488,807	-
DOC 1006 Grant	(19)	-	1,352	(1,371)
DART Sup II - FRC	-	4,000	1,313	2,687
Drug Court	38,652	26,609	34,849	30,412
DART / Probation	1,553	4,700	4,645	1,608
Drug Prosecution Fund	4,000	-	-	4,000
Problem Solving Court	5,589	10,000	15,459	130

GRANT COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Interpreters	2	-	-	2
IHSFG-2022 Emergency Operation	-	3,675	3,675	-
1006 CRRP Grant	-	325,150	325,150	-
1006 Jail Treatment Grant	67,281	25,288	29,908	62,661
2020 Family Recovery Court	16,878	-	-	16,878
Adult Drug Court Enhancement	(24,827)	103,451	104,644	(26,020)
2022 FRC	1,337	11,510	481	12,366
2023 Court Reform	-	78,743	78,743	-
JDAI Grant (Sup II)	1,448	-	-	1,448
Pretrial Grant (Probation)	14,788	215,518	206,105	24,201
IOCS Vet Court	-	8,000	-	8,000
CCMG GRANT 2101412	44,918	-	44,918	-
CCMG GRANT 2200288	338,978	-	338,978	-
CCMG GRANT 2300381	-	283,419	-	283,419
CCMG GRANT 2300382	-	437,116	437,116	-
Re-Entry Court/Local Grant	69,448	9,645	679	78,414
Jail Addictions Treatment	3,491	6,500	5,018	4,973
Prob Solving Grant Sup II	6,137	8,000	8,253	5,884
SCAAP 2019-AP-BX-0676	2,580	-	2,214	366
Sheriff Drug Interdiction	3,105	-	-	3,105
Totals	<u>\$ 49,607,960</u>	<u>\$ 199,068,157</u>	<u>\$ 192,393,135</u>	<u>\$ 56,282,982</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 include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

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

GRANT COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County had not been received by December 31, 2023. Other funds are a result of disbursements exceeding the beginning balance and receipts for the year.

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: Grant County Health Insurance, which is a single employer defined benefit plan offering medical benefits to employees retiring with 20 years of service who are between the ages of 55 to 65 (ages 50 to 65 for employees covered under the Sheriff's union contract). These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

OTHER INFORMATION

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	LIT Economic Dev - Co Share	LIT - Special Purpose Economic	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 7,356,429	\$ 32,089	\$ 138,085	\$ 78,859	\$ 223,978
Receipts:					
Taxes	21,440,143	-	1,583,406	-	-
Licenses and permits	75,670	-	-	-	-
Intergovernmental receipts	1,188,770	-	-	-	-
Charges for services	1,257,260	3,436	-	-	-
Fines and forfeits	142,971	-	-	-	33,455
Other receipts	4,396,435	5,024	-	138,760	1,316
Total receipts	<u>28,501,249</u>	<u>8,460</u>	<u>1,583,406</u>	<u>138,760</u>	<u>34,771</u>
Disbursements:					
Personal services	16,525,003	-	1,286,000	-	9,857
Supplies	750,220	-	-	-	727
Other services and charges	6,269,299	-	11,509	-	-
Debt service - principal and interest	80,048	-	-	-	-
Capital outlay	288,465	-	-	-	-
Other disbursements	1,109,340	30,530	-	138,760	-
Total disbursements	<u>25,022,375</u>	<u>30,530</u>	<u>1,297,509</u>	<u>138,760</u>	<u>10,584</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,478,874</u>	<u>(22,070)</u>	<u>285,897</u>	<u>-</u>	<u>24,187</u>
Cash and investments - ending	<u>\$ 10,835,303</u>	<u>\$ 10,019</u>	<u>\$ 423,982</u>	<u>\$ 78,859</u>	<u>\$ 248,165</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PI Community Corrections	Community Transition Program	Convention Visitor & Tourism	Sales Disclosure-County Share	Covered Bridge
Cash and investments - beginning	\$ 933,372	\$ 3,985	\$ 392,427	\$ 36,779	\$ 16,775
Receipts:					
Taxes	-	-	610,315	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	149,615	-	-	16,650	-
Other receipts	1,424,711	66,050	15,507	-	1,850
Total receipts	1,574,326	66,050	625,822	16,650	1,850
Disbursements:					
Personal services	913,844	-	-	4,634	-
Supplies	4,036	-	-	-	-
Other services and charges	122,816	13,985	582,454	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,282	-	-	-	-
Other disbursements	-	56,050	-	-	-
Total disbursements	1,046,978	70,035	582,454	4,634	-
Excess (deficiency) of receipts over (under) disbursements	527,348	(3,985)	43,368	12,016	1,850
Cash and investments - ending	\$ 1,460,720	\$ -	\$ 435,795	\$ 48,795	\$ 18,625

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 407,358	\$ 90,623	\$ 27,033	\$ 55,946	\$ 148,164
Receipts:					
Taxes	1,209,004	378,035	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	98,429	30,759	-	-	-
Charges for services	-	-	-	3,725	-
Fines and forfeits	-	-	19,259	-	-
Other receipts	62,074	85,021	7,732	21,560	347,126
Total receipts	1,369,507	493,815	26,991	25,285	347,126
Disbursements:					
Personal services	-	-	-	-	-
Supplies	118,948	11,961	-	-	-
Other services and charges	639,327	12,039	35,855	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	531,679	349,413	-	-	-
Other disbursements	-	-	-	49,457	41,974
Total disbursements	1,289,954	373,413	35,855	49,457	41,974
Excess (deficiency) of receipts over (under) disbursements	79,553	120,402	(8,864)	(24,172)	305,152
Cash and investments - ending	\$ 486,911	\$ 211,025	\$ 18,169	\$ 31,774	\$ 453,316

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health	Local Health Maintenance	Local Road And Street	MVH Restricted	Misdemeanant
Cash and investments - beginning	\$ 553,308	\$ 95,705	\$ 61,437	\$ 27,150	\$ 51,445
Receipts:					
Taxes	418,977	-	-	-	-
Licenses and permits	197,187	-	-	-	-
Intergovernmental receipts	34,099	-	677,600	2,276,170	-
Charges for services	-	-	-	-	-
Fines and forfeits	75	-	-	-	-
Other receipts	193,728	49,271	12,631	46,766	40,696
Total receipts	844,066	49,271	690,231	2,322,936	40,696
Disbursements:					
Personal services	563,727	30,416	-	354,836	-
Supplies	2,397	3,461	-	1,449,241	-
Other services and charges	27,193	7,082	-	4,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	620,828	450,497	-
Other disbursements	-	170	-	-	92,140
Total disbursements	593,317	41,129	620,828	2,258,574	92,140
Excess (deficiency) of receipts over (under) disbursements	250,749	8,142	69,403	64,362	(51,444)
Cash and investments - ending	\$ 804,057	\$ 103,847	\$ 130,840	\$ 91,512	\$ 1

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex And Violent Offender Admin
Cash and investments - beginning	\$ 1,242,969	\$ 67,733	\$ 103,791	\$ 482,063	\$ 49,417
Receipts:					
Taxes	-	16	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,276,820	-	-	-	-
Charges for services	-	225	-	178,566	-
Fines and forfeits	-	36,990	-	-	8,352
Other receipts	366,818	-	-	5,889	928
Total receipts	<u>2,643,638</u>	<u>37,231</u>	<u>-</u>	<u>184,455</u>	<u>9,280</u>
Disbursements:					
Personal services	1,525,071	48,225	-	1,619	-
Supplies	362,590	-	-	5,299	-
Other services and charges	75,500	-	-	169,480	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	144,382	-	-	1,956	-
Other disbursements	-	433	-	748	33,601
Total disbursements	<u>2,107,543</u>	<u>48,658</u>	<u>-</u>	<u>179,102</u>	<u>33,601</u>
Excess (deficiency) of receipts over (under) disbursements	<u>536,095</u>	<u>(11,427)</u>	<u>-</u>	<u>5,353</u>	<u>(24,321)</u>
Cash and investments - ending	<u>\$ 1,779,064</u>	<u>\$ 56,306</u>	<u>\$ 103,791</u>	<u>\$ 487,416</u>	<u>\$ 25,096</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff's Pension Trust	Supp Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Certificate Sale
Cash and investments - beginning	\$ 26,609	\$ 69,368	\$ 291,993	\$ 268,575	\$ 458,706
Receipts:					
Taxes	-	-	-	-	30,489
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	54,658	-	-	47,420	-
Fines and forfeits	-	8,769	-	-	-
Other receipts	-	-	98,928	-	-
Total receipts	<u>54,658</u>	<u>8,769</u>	<u>98,928</u>	<u>47,420</u>	<u>30,489</u>
Disbursements:					
Personal services	60,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,560	41,341	4,800	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	39,665	-	1,609
Total disbursements	<u>60,000</u>	<u>4,560</u>	<u>81,006</u>	<u>4,800</u>	<u>1,609</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(5,342)</u>	<u>4,209</u>	<u>17,922</u>	<u>42,620</u>	<u>28,880</u>
Cash and investments - ending	<u>\$ 21,267</u>	<u>\$ 73,577</u>	<u>\$ 309,915</u>	<u>\$ 311,195</u>	<u>\$ 487,586</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Account	Unsafe Building	Vehicle Inspection
Cash and investments - beginning	\$ (35,022)	\$ 1,960,165	\$ 67,332	\$ 12,571	\$ 15,560
Receipts:					
Taxes	-	973,014	-	-	-
Licenses and permits	-	-	-	31,538	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	434,770	166,461	-	1	1,010
Fines and forfeits	300	-	-	-	-
Other receipts	-	-	30,609	50,000	-
Total receipts	435,070	1,139,475	30,609	81,539	1,010
Disbursements:					
Personal services	-	-	29,297	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,051,333	-	31,557	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	444,382	31,691	-	-	14,185
Total disbursements	444,382	2,083,024	29,297	31,557	14,185
Excess (deficiency) of receipts over (under) disbursements	(9,312)	(943,549)	1,312	49,982	(13,175)
Cash and investments - ending	\$ (44,334)	\$ 1,016,616	\$ 68,644	\$ 62,553	\$ 2,385

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	Co Elected Officials Training	County 911	Reassessment
Cash and investments - beginning	\$ 7,912	\$ 410,847	\$ 65,286	\$ 409,763	\$ 196,108
Receipts:					
Taxes	-	-	-	-	481,562
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	97,984	-	-	-	39,196
Charges for services	-	-	9,483	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,634	168,179	-	555,140	5,043
Total receipts	100,618	168,179	9,483	555,140	525,801
Disbursements:					
Personal services	-	50,222	-	195,328	301,172
Supplies	-	364	-	3,422	1,069
Other services and charges	-	8,152	3,472	247,404	156,977
Debt service - principal and interest	-	-	-	148,678	-
Capital outlay	-	5,243	-	20,502	2,522
Other disbursements	97,984	66,321	-	-	-
Total disbursements	97,984	130,302	3,472	615,334	461,740
Excess (deficiency) of receipts over (under) disbursements	2,634	37,877	6,011	(60,194)	64,061
Cash and investments - ending	\$ 10,546	\$ 448,724	\$ 71,297	\$ 349,569	\$ 260,169

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor Forfeiture Edu And Training	Opioid Unrestricted	Adult Probation Administrative	Supp Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ 26,282	\$ 119,996	\$ 438,430	\$ 46,139	\$ 49,722
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	6,789	-	142,328	3,999	4,892
Other receipts	-	21,471	2,309	-	-
Total receipts	6,789	21,471	144,637	3,999	4,892
Disbursements:					
Personal services	15,583	-	60,999	-	-
Supplies	-	-	18,630	-	-
Other services and charges	-	-	20,049	293	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,033	-	15,133	-	-
Other disbursements	-	-	2,180	-	-
Total disbursements	18,616	-	116,991	293	-
Excess (deficiency) of receipts over (under) disbursements	(11,827)	21,471	27,646	3,706	4,892
Cash and investments - ending	\$ 14,455	\$ 141,467	\$ 466,076	\$ 49,845	\$ 54,614

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Defer Prosecution	Drainage Maintenance	Drug Buy Money	Recycling	Donation
Cash and investments - beginning	\$ 141,209	\$ 3,410,667	\$ 90,050	\$ 74,551	\$ 50,303
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,037	-	-	-	553
Fines and forfeits	94,880	-	32,005	107,964	-
Other receipts	76,405	1,125,227	42,351	-	95,476
Total receipts	<u>182,322</u>	<u>1,125,227</u>	<u>74,356</u>	<u>107,964</u>	<u>96,029</u>
Disbursements:					
Personal services	98,171	-	-	81,630	-
Supplies	-	-	-	1,641	2,095
Other services and charges	-	-	-	26,049	1,358
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,600	29,881
Other disbursements	46,888	997,886	84,263	-	36,415
Total disbursements	<u>145,059</u>	<u>997,886</u>	<u>84,263</u>	<u>111,920</u>	<u>69,749</u>
Excess (deficiency) of receipts over (under) disbursements	<u>37,263</u>	<u>127,341</u>	<u>(9,907)</u>	<u>(3,956)</u>	<u>26,280</u>
Cash and investments - ending	<u>\$ 178,472</u>	<u>\$ 3,538,008</u>	<u>\$ 80,143</u>	<u>\$ 70,595</u>	<u>\$ 76,583</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Debt Service	Facility Improvement Fund 2017	Insurance - Retiree Contribution	Pr Wthld - Donations - Gilead	Pr Wthld Insurance - Medical
Cash and investments - beginning	\$ 214,114	\$ 38,077	\$ 11,686	\$ -	\$ 6,790,436
Receipts:					
Taxes	557,152	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	39,899	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	56,236	4,590	7,252,648
Total receipts	<u>597,051</u>	<u>-</u>	<u>56,236</u>	<u>4,590</u>	<u>7,252,648</u>
Disbursements:					
Personal services	-	-	-	4,590	6,575,020
Supplies	-	-	-	-	-
Other services and charges	464,044	-	-	-	-
Debt service - principal and interest	223,241	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	53,286	-	11
Total disbursements	<u>687,285</u>	<u>-</u>	<u>53,286</u>	<u>4,590</u>	<u>6,575,031</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(90,234)</u>	<u>-</u>	<u>2,950</u>	<u>-</u>	<u>677,617</u>
Cash and investments - ending	<u>\$ 123,880</u>	<u>\$ 38,077</u>	<u>\$ 14,636</u>	<u>\$ -</u>	<u>\$ 7,468,053</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pr Wthld Other - YMCA	Pr Wthld - Deferred Compensation	Pr Wthld - Federal	Pr Wthld - FICA & Medicare	Pr Wthld - Local Tax
Cash and investments - beginning	\$ 16	\$ 2,277	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	48	-	-	-	-
Other receipts	34,049	187,318	1,181,567	1,113,699	358,574
Total receipts	34,097	187,318	1,181,567	1,113,699	358,574
Disbursements:					
Personal services	34,049	187,298	1,181,567	1,113,699	358,574
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	34,049	187,298	1,181,567	1,113,699	358,574
Excess (deficiency) of receipts over (under) disbursements	48	20	-	-	-
Cash and investments - ending	\$ 64	\$ 2,297	\$ -	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pr Wthld - PERF	Pr Wthld - Property Taxes	Pr Wthld - State	Pr Wthld - Union Dues Local	Pr Wthld - Wage Garnishments
Cash and investments - beginning	\$ 63,002	\$ 121	\$ -	\$ -	\$ 839
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	118,178	3,379	474,170	2,044	67,561
Total receipts	118,178	3,379	474,170	2,044	67,561
Disbursements:					
Personal services	118,178	3,379	474,170	2,044	66,229
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,332
Total disbursements	118,178	3,379	474,170	2,044	67,561
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 63,002	\$ 121	\$ -	\$ -	\$ 839

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	Wheel Tax / SurTax Combined	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	78,171,566	1,109	-	44,107	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,349,841	-	315,943	-	-
Charges for services	-	-	-	49,740	-
Fines and forfeits	-	1,964,918	-	-	-
Other receipts	634,577	-	-	7,738	961,101
Total receipts	<u>85,155,984</u>	<u>1,966,027</u>	<u>315,943</u>	<u>101,585</u>	<u>961,101</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	85,155,983	1,965,197	315,943	101,585	961,101
Total disbursements	<u>85,155,983</u>	<u>1,965,197</u>	<u>315,943</u>	<u>101,585</u>	<u>961,101</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1</u>	<u>830</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 830</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BPPE Local Service Fee	LIT - Property Tax Relief	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ 929	\$ 461,640	\$ 3,554	\$ 6,000	\$ 570
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	4,227	69,277	1,795
Other receipts	133	13,876,069	-	-	5,500
Total receipts	<u>133</u>	<u>13,876,069</u>	<u>4,227</u>	<u>69,277</u>	<u>7,295</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	12,870,317	7,660	70,089	7,370
Total disbursements	<u>-</u>	<u>12,870,317</u>	<u>7,660</u>	<u>70,089</u>	<u>7,370</u>
Excess (deficiency) of receipts over (under) disbursements	<u>133</u>	<u>1,005,752</u>	<u>(3,433)</u>	<u>(812)</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ 1,062</u>	<u>\$ 1,467,392</u>	<u>\$ 121</u>	<u>\$ 5,188</u>	<u>\$ 495</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure - State Share	Coroners Training & Con't Educ	Mortgage Recording Fee - State Share	DLGF Homestead Property Database	Child Restraint Violation Fine
Cash and investments - beginning	\$ 1,320	\$ 493	\$ 385	\$ 124	\$ 50
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	9,595	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	433	-	4,730	-	-
Fines and forfeits	17,020	-	-	-	925
Other receipts	-	-	-	165	-
Total receipts	17,453	9,595	4,730	165	925
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,983	9,065	4,718	203	875
Total disbursements	16,983	9,065	4,718	203	875
Excess (deficiency) of receipts over (under) disbursements	470	530	12	(38)	50
Cash and investments - ending	\$ 1,790	\$ 1,023	\$ 397	\$ 86	\$ 100

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Education Plate Fees Agency	Riverboat Revenue Sharing	908 Innkeepers Tax Invest	LIT Certified Shares	LIT Econ Development (CEDIT)
Cash and investments - beginning	\$ -	\$ -	\$ 68,157	\$ -	\$ -
Receipts:					
Taxes	-	396,013	65,279	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	450	-	-	-	-
Other receipts	-	-	-	18,038,890	3,330,257
Total receipts	450	396,013	65,279	18,038,890	3,330,257
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	450	374,931	-	18,038,890	3,330,257
Total disbursements	450	374,931	-	18,038,890	3,330,257
Excess (deficiency) of receipts over (under) disbursements	-	21,082	65,279	-	-
Cash and investments - ending	\$ -	\$ 21,082	\$ 133,436	\$ -	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City/Town Ord Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive/Co	93.563 Pros IV-D Incen Post 99	93.563 Clerk IV-D Incent Post
Cash and investments - beginning	\$ 57,058	\$ 28,044	\$ 166,675	\$ 81,324	\$ 138,226
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	72	4,570	-	-	-
Fines and forfeits	8,504	317	-	-	-
Other receipts	3,026	-	39,189	58,969	39,189
Total receipts	11,602	4,887	39,189	58,969	39,189
Disbursements:					
Personal services	-	-	18,773	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	34,400	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	30,048	2,397	-	-	1,493
Total disbursements	30,048	2,397	53,173	-	1,493
Excess (deficiency) of receipts over (under) disbursements	(18,446)	2,490	(13,984)	58,969	37,696
Cash and investments - ending	\$ 38,612	\$ 30,534	\$ 152,691	\$ 140,293	\$ 175,922

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk Trust	Clerk Support	Treasurer's Cashbook	Jean Team Buy Money	Sheriff Commissary
Cash and investments - beginning	\$ 1,970,651	\$ 15,637	\$ 2,668,846	\$ 2,297	\$ 583,988
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,883,722	567,043	1,995,840	6,000	782,105
Total receipts	5,883,722	567,043	1,995,840	6,000	782,105
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,591,782	577,242	2,668,846	6,571	1,039,528
Total disbursements	5,591,782	577,242	2,668,846	6,571	1,039,528
Excess (deficiency) of receipts over (under) disbursements	291,940	(10,199)	(673,006)	(571)	(257,423)
Cash and investments - ending	\$ 2,262,591	\$ 5,438	\$ 1,995,840	\$ 1,726	\$ 326,565

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Inmate Trust	Opioid Restricted	Sheriff Workcrew	Immunizations & Vaccines	JEAN Team Clean Lab
Cash and investments - beginning	\$ 90,254	\$ 280,844	\$ 89,642	\$ (11,540)	\$ 8,638
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,538,080	80,348	256,132	14,817	-
Total receipts	2,538,080	80,348	256,132	14,817	-
Disbursements:					
Personal services	-	-	216,983	-	-
Supplies	-	-	-	3,277	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,526,224	-	-	-	-
Total disbursements	2,526,224	-	216,983	3,277	-
Excess (deficiency) of receipts over (under) disbursements	11,856	80,348	39,149	11,540	-
Cash and investments - ending	\$ 102,110	\$ 361,192	\$ 128,791	\$ -	\$ 8,638

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Disaster Response	Veterans Treatment Court	JEAN Team Forfeiture & Seizure	Central Dispatch Operations	County Wheel & Surtax
Cash and investments - beginning	\$ 100,000	\$ 17,566	\$ 49,922	\$ 225,390	\$ -
Receipts:					
Taxes	-	-	-	645,250	938,653
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	48,995	-	-
Other receipts	50,000	5,089	-	580,032	17,469
Total receipts	50,000	5,089	48,995	1,225,282	956,122
Disbursements:					
Personal services	-	-	-	968,049	-
Supplies	-	1,703	7,558	-	-
Other services and charges	-	6,474	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	205,601
Other disbursements	-	-	28,695	-	-
Total disbursements	-	8,177	36,253	968,049	205,601
Excess (deficiency) of receipts over (under) disbursements	50,000	(3,088)	12,742	257,233	750,521
Cash and investments - ending	\$ 150,000	\$ 14,478	\$ 62,664	\$ 482,623	\$ 750,521

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	16,585 FRC Enhancement Grant	93,788 Opioid Response Grant	93,586 Grant-CIP-2020B	93,069 Bioterrorism	16,738 JEAN Team
Cash and investments - beginning	\$ (16,666)	\$ 15,000	\$ (7,127)	\$ 7,604	\$ 5,047
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,012
Other receipts	119,208	60,000	37,145	18,838	65,043
Total receipts	<u>119,208</u>	<u>60,000</u>	<u>37,145</u>	<u>18,838</u>	<u>67,055</u>
Disbursements:					
Personal services	43,087	-	-	23,903	-
Supplies	3,419	10,000	-	-	67,914
Other services and charges	63,036	50,862	35,273	613	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,431	-	-	-
Total disbursements	<u>109,542</u>	<u>63,293</u>	<u>35,273</u>	<u>24,516</u>	<u>67,914</u>
Excess (deficiency) of receipts over (under) disbursements	<u>9,666</u>	<u>(3,293)</u>	<u>1,872</u>	<u>(5,678)</u>	<u>(859)</u>
Cash and investments - ending	<u>\$ (7,000)</u>	<u>\$ 11,707</u>	<u>\$ (5,255)</u>	<u>\$ 1,926</u>	<u>\$ 4,188</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	20.608 DUI Task Force	97.042 Local Emergency Plan	16.607 BPV	20.600 & 20.616 OPO	Operation Pullover / DART
Cash and investments - beginning	\$ 6,430	\$ 52,451	\$ 89	\$ 2,802	\$ 2,852
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,442	-	-	20,573	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,774	-	-	-
Total receipts	3,442	7,774	-	20,573	-
Disbursements:					
Personal services	3,783	-	-	24,122	605
Supplies	-	-	-	-	-
Other services and charges	-	11,499	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,644	-	-	-
Other disbursements	1,345	-	-	15,408	-
Total disbursements	5,128	13,143	-	39,530	605
Excess (deficiency) of receipts over (under) disbursements	(1,686)	(5,369)	-	(18,957)	(605)
Cash and investments - ending	\$ 4,744	\$ 47,082	\$ 89	\$ (16,155)	\$ 2,247

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	20.616 SAVE	Problem Solving Veterans Court	93,658 Foster Care-Title IV-E	CARES Provider Relief Fund	COVID-19 Vaccine Dist & Admin
Cash and investments - beginning	\$ 1,885	\$ 4,643	\$ 7,786	\$ (37)	\$ 12,677
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,823	-	4,806	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,000	-	-	-
Total receipts	24,823	7,000	4,806	-	-
Disbursements:					
Personal services	33,542	2,460	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,964	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	741	-	-	-	-
Total disbursements	34,283	7,424	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(9,460)	(424)	4,806	-	-
Cash and investments - ending	\$ (7,575)	\$ 4,219	\$ 12,592	\$ (37)	\$ 12,677

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID-19 Vaccinations	COVID-19 Testing	ARP Coronavirus Recover 21,027	LATCF	Community Corrections Project Income
Cash and investments - beginning	\$ (49)	\$ 85,778	\$ 12,774,857	\$ 50,000	\$ 429,305
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,452
Other receipts	-	-	-	50,000	56,050
Total receipts	-	-	-	50,000	59,502
Disbursements:					
Personal services	-	1,917	-	-	170
Supplies	-	-	-	-	-
Other services and charges	-	48	5,000	-	4,400
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	7,807	35,000	-	-
Other disbursements	-	-	205,000	-	484,237
Total disbursements	-	9,772	245,000	-	488,807
Excess (deficiency) of receipts over (under) disbursements	-	(9,772)	(245,000)	50,000	(429,305)
Cash and investments - ending	\$ (49)	\$ 76,006	\$ 12,529,857	\$ 100,000	\$ -

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DOC 1006 Grant	DART Sup II - FRC	Drug Court	DART / Probation	Drug Prosecution Fund
Cash and investments - beginning	\$ (19)	\$ -	\$ 38,652	\$ 1,553	\$ 4,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	26,609	-	-
Other receipts	-	4,000	-	4,700	-
Total receipts	-	4,000	26,609	4,700	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,313	2,747	2,645	-
Other services and charges	1,352	-	32,102	2,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,352	1,313	34,849	4,645	-
Excess (deficiency) of receipts over (under) disbursements	(1,352)	2,687	(8,240)	55	-
Cash and investments - ending	\$ (1,371)	\$ 2,687	\$ 30,412	\$ 1,608	\$ 4,000

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Problem Solving Court	Interpreters	IHSFG-2022 Emergency Operation	1006 CRRP Grant	1006 Jail Treatment Grant
Cash and investments - beginning	\$ 5,589	\$ 2	\$ -	\$ -	\$ 67,281
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,000	-	3,675	325,150	25,288
Total receipts	10,000	-	3,675	325,150	25,288
Disbursements:					
Personal services	-	-	-	317,979	-
Supplies	-	-	-	1,500	9,000
Other services and charges	14,089	-	-	5,671	20,908
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,370	-	3,675	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,459	-	3,675	325,150	29,908
Excess (deficiency) of receipts over (under) disbursements	(5,459)	-	-	-	(4,620)
Cash and investments - ending	\$ 130	\$ 2	\$ -	\$ -	\$ 62,661

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2020 Family Recovery Court	Adult Drug Court Enhancement	2022 FRC	2023 Court Reform	JDAI Grant (Sup II)
Cash and investments - beginning	\$ 16,878	\$ (24,827)	\$ 1,337	\$ -	\$ 1,448
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	103,451	11,510	78,743	-
Total receipts	-	103,451	11,510	78,743	-
Disbursements:					
Personal services	-	78,984	-	-	-
Supplies	-	-	481	-	-
Other services and charges	-	25,660	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	78,743	-
Other disbursements	-	-	-	-	-
Total disbursements	-	104,644	481	78,743	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,193)	11,029	-	-
Cash and investments - ending	\$ 16,878	\$ (26,020)	\$ 12,366	\$ -	\$ 1,448

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pretrial Grant (Probation)	IOCS Vet Court	CCMG GRANT 2101412	CCMG GRANT 2200288
Cash and investments - beginning	\$ 14,788	\$ -	\$ 44,918	\$ 338,978
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	215,518	8,000	-	-
Total receipts	<u>215,518</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	199,847	-	-	-
Supplies	-	-	-	-
Other services and charges	3,959	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	338,978
Other disbursements	2,299	-	44,918	-
Total disbursements	<u>206,105</u>	<u>-</u>	<u>44,918</u>	<u>338,978</u>
Excess (deficiency) of receipts over (under) disbursements	<u>9,413</u>	<u>8,000</u>	<u>(44,918)</u>	<u>(338,978)</u>
Cash and investments - ending	<u>\$ 24,201</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ -</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CCMG GRANT 2300381	CCMG GRANT 2300382	Re-Entry Court/Local Grant	Jail Additions Treatment
Cash and investments - beginning	\$ -	\$ -	\$ 69,448	\$ 3,491
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	9,645	-
Other receipts	283,419	437,116	-	6,500
Total receipts	<u>283,419</u>	<u>437,116</u>	<u>9,645</u>	<u>6,500</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	679	5,018
Debt service - principal and interest	-	-	-	-
Capital outlay	-	437,116	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>437,116</u>	<u>679</u>	<u>5,018</u>
Excess (deficiency) of receipts over (under) disbursements	<u>283,419</u>	<u>-</u>	<u>8,966</u>	<u>1,482</u>
Cash and investments - ending	<u>\$ 283,419</u>	<u>\$ -</u>	<u>\$ 78,414</u>	<u>\$ 4,973</u>

GRANT COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prob Solving Grant Sup II	SCAAP 2019-AP-BX-0676	Sheriff Drug Interdiction	Totals
Cash and investments - beginning	\$ 6,137	\$ 2,580	\$ 3,105	\$ 49,607,960
Receipts:				
Taxes	-	-	-	107,944,090
Licenses and permits	-	-	-	313,990
Intergovernmental receipts	-	-	-	13,479,154
Charges for services	-	-	-	2,228,150
Fines and forfeits	-	-	-	2,967,487
Other receipts	8,000	-	-	72,135,286
Total receipts	8,000	-	-	199,068,157
Disbursements:				
Personal services	-	-	-	34,208,635
Supplies	-	-	-	2,847,658
Other services and charges	-	-	-	11,359,935
Debt service - principal and interest	-	-	-	451,967
Capital outlay	-	-	-	3,582,350
Other disbursements	8,253	2,214	-	139,942,590
Total disbursements	8,253	2,214	-	192,393,135
Excess (deficiency) of receipts over (under) disbursements	(253)	(2,214)	-	6,675,022
Cash and investments - ending	\$ 5,884	\$ 366	\$ 3,105	\$ 56,282,982

GRANT COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 109,075</u>	<u>\$ 3,192,587</u>

GRANT COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
ADVANCED IMAGING SOLUTIONS	Recorder Copier Lease w/ Office Concepts	\$ 2,748	07/12/21	07/12/26
ADVANCED IMAGING SOLUTIONS	Departments Copier Lease w/ Office Concepts	97,791	03/14/19	03/14/24
Advanced Imaging Solutions	Coroner Copier Lease w/ Applied Imaging	1,055	11/01/22	11/30/27
AT & T CAPITAL SERVICES	E-911 SERVICES	191,525	09/18/17	03/01/28
Crossroads Bank	4 Ambulances / Lease	246,559	10/17/22	12/01/28
U.S. Bancorp Government Leasing and Finance Inc	911 Equipment Lease	235,036	12/15/20	12/15/30
US BANK EQUIPMENT FINANCE / AMERICAN CAPITAL FINANCIAL SERVICES INC	IT EQUIPMENT	<u>71,586</u>	05/05/22	05/05/26
Total of annual lease payments		<u>\$ 846,300</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	2017 FACILITY IMPROVEMENT BOND	<u>\$ 7,390,000</u>	<u>\$ 475,000</u>

GRANT COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,034,590
Infrastructure	55,707,803
Buildings	18,220,187
Machinery, equipment, and vehicles	<u>14,104,435</u>
Total capital assets	<u>\$ 89,067,015</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.